
ANNUAL REPORT OF THE

Comptroller General

of the

United States

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FOR THE FISCAL YEAR ENDED

JUNE 30

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COMPTROLLER GENERAL

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Foreword

I am transmitting herewith a report to the Congress on the work of the General Accounting Office during the fiscal year 1948, pursuant to section 312 (a) of the Budget and Accounting Act of 1921, 42 Stat. 25.

In my annual report for the fiscal year 1941, prepared a few months after I took office, I stated that the possibilities of the General Accounting Office as a helpful force in the Government had not yet been fully reached. I stated I would not regard its mission as entirely performed if it should serve merely as a fiscal policing force for the detection of improper use or disposition of public funds and as an office for the certification and collection of balances found to have been improperly used. I further expressed the belief that it can be helpful to the departments and establishments of the Government in many additional ways which will contribute to the prevention of wrongful or irregular use of, and incomplete accounting for, public funds and do this without any encroachment upon administration. In this report for the fiscal year 1948 will be found considerable evidence that my aims for the General Accounting Office in 1941 have in a substantial measure been achieved. We are still working toward those objectives.

In chapter I will be found a statement concerning the organization of an Accounting Systems Division to spearhead, with active participation by the Bureau of the Budget and the Treasury Department, a broad program for improving accounting in the Federal Government. The program contemplates the full development of sound accounting within each agency, as a working arm of management, in terms of financial information and control. To be acceptably successful the program therefore demands the full cooperation of each agency of the Government by the assumption of responsibility for developing and maintaining an adequate accounting and financial reporting system directly responsible to and under the control of the highest level of management. At the same time it envisions an integrated pattern of accounting and financial reporting for the Government as a whole responsive to executive and legislative needs. Recognition will be given to the need for a flexible basis for accounting development within agencies in the light of varying types of operations and man-

agement problems and to over-all fiscal, reporting, and audit responsibilities. The accounting and reporting principles, standards, and basic procedures established will take into consideration the various areas of responsibility involved, the elimination of overlapping operations and paper work, and the fuller application of efficient methods and techniques in accounting operations throughout the Government.

While significant progress has been made in improving Government accounting and financial reporting in particular areas, it is my conviction that improvements of this nature can contribute far more if conceived and developed as part of an interrelated program. It seems clear to me that the combined efforts of all concerned are essential to the success of a program of this nature. The ultimate effect of the program upon which we have embarked will be to give the executive branch and the Congress much better information as to the operations of the Government and means of control of its financial affairs. I regard it as inherent in my responsibility to the Congress to see that the accounting requirements and machinery of the Government make their full contribution to intelligent and informed legislative considerations. Appropriate liaison will be maintained with congressional committees.

Also, in chapter I will be found a statement regarding the reestablishment of the Transportation Division within the Office in order to place the work on an organizational level justified by its importance and to attain full-time supervision responsible directly to me.

In chapter II, which presents a brief summary of the work accomplished during the fiscal year 1948, I have discussed the development and the activities of the Corporation Audits Division organized in 1945 to perform commercial-type audits of the Government corporations pursuant to the Government Corporation Control Act and related legislation. I have assigned, also, to this division other audits susceptible to the commercial audit approach.

The General Accounting Office performs many audits, in addition to those of Government corporations, at the seat of operation of each department and agency where the accounts and records are maintained. The availability at the site of additional documents and other data relating to the financial transactions of an organization, and the opportunity afforded the auditors to familiarize themselves with the facts and circumstances surrounding the transactions, enable the auditors to make a much more comprehensive and effective audit than would otherwise be possible. The potentialities inherent in this type of audit are recognized by the Office, and the trend of the last few years has been to widen the area of its application. It is my purpose to extend such audits to other areas when found more efficient and economically justifiable; such extension will depend in part upon the development of the accounting and reporting program mentioned above. Some of these audits are discussed in chapter II beginning at

page 21 under the heading Audits in Departments, Agencies, and Elsewhere.

The Assistant Comptroller General and I and members of our staff continued to render every possible assistance to the Congress and to its committees in connection with hearings and legislation.

Although at times we have found it necessary to criticize severely certain practices and expenditures of some departments we have held steadfastly to our policy of cooperating with the administrative agencies to the fullest extent within our power. I am pleased to say that this cooperation has been reciprocated. We believe that the departments and agencies of the Government have found the legal-decision service of the Office increasingly helpful and useful to them. On the accounting side there was manifested during the year a continued and increased desire by the Federal agencies, generally, to bring their problems to the Office in order to secure the assistance and service offered to them.

In chapter III it will be seen that part of my immediate staff is constantly concentrating on finding a more direct and simpler means of performing the functions of the Office and that personnel actions were still influenced by the aftermath of World War II.

New legislation thought proper for the consideration of the Congress has been and will continue to be the subject of special reports as occasions arise. Therefore, no legislative recommendations are made in this report.

LINDSAY C. WARREN,
Comptroller General of the United States.

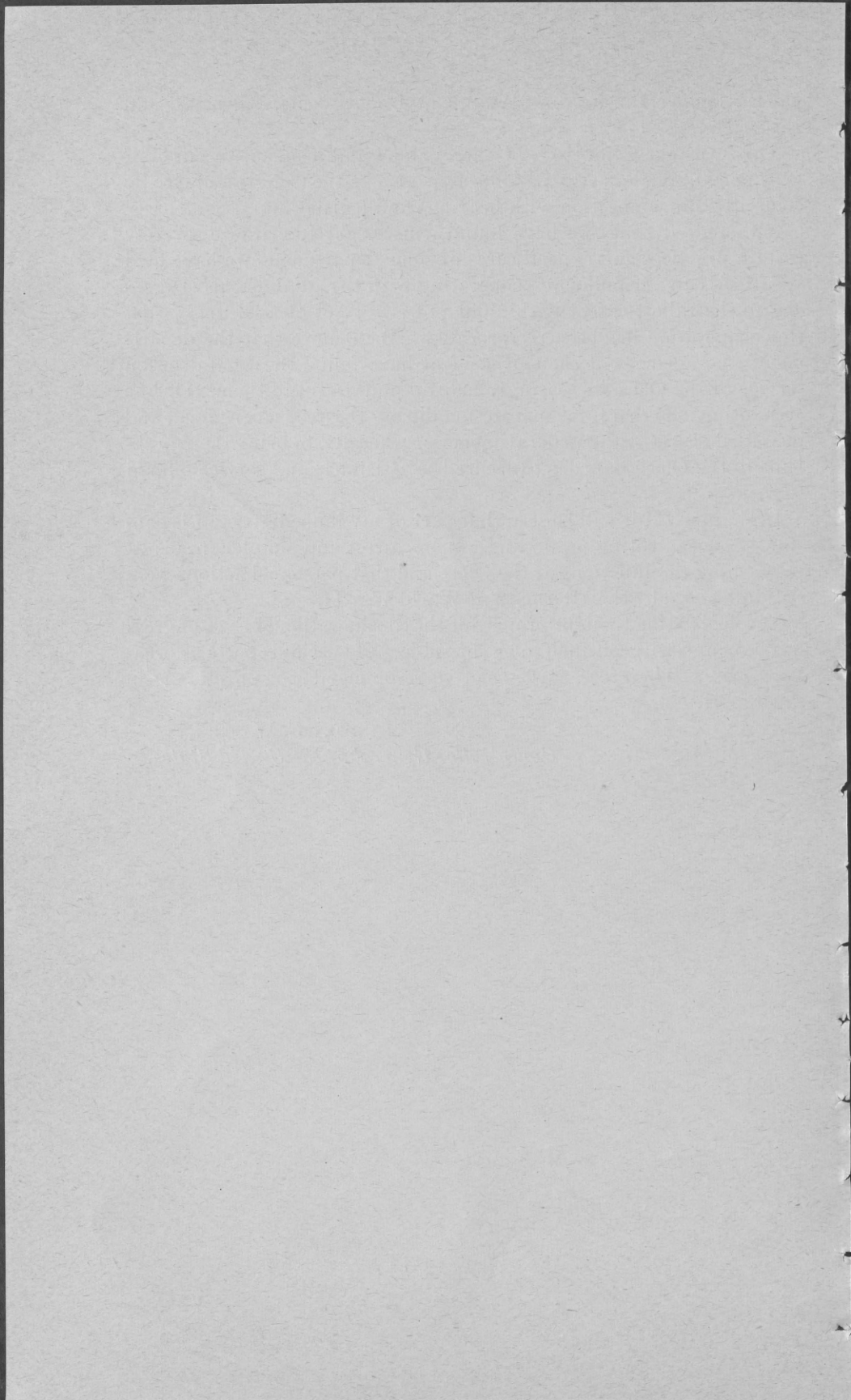


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GENERAL

STATUS, FUNCTIONS, AND ORGANIZATION OF THE GENERAL ACCOUNTING OFFICE

Title III of the Budget and Accounting Act, 1921, 42 Stat. 23, created, effective July 1, 1921, the General Accounting Office independent of the executive departments and under the control and direction of the Comptroller General of the United States. The office is a part of the legislative branch of the Government as set out in section 7 of the Reorganization Act of 1945, approved December 20, 1945, 59 Stat. 616.

The basic tasks assigned to the General Accounting Office by Congress are the independent audit of the financial transactions of the Federal Government including those of Government corporations; the prescribing of forms, systems, and procedures for administrative appropriation and fund accounting including the prescribing or approving of systems for inventory accounting in independent agencies; the settlement of claims by or against the United States; the rendition of legal decisions pertaining to governmental fiscal matters; the conduct of investigations relating to the receipt, disbursement, and application of public funds; the maintenance of accounting controls in connection with appropriation and fund accounts; and other related and necessary functions.

For more details concerning the duties and background of the Office see my annual reports for the fiscal years 1947, pages 1 and 2, and 1943, pages 1 to 4. A current organizational chart will be found on page 44, Appendix A.

ACCOUNTING SYSTEMS

Section 309 of the Budget and Accounting Act of 1921, requires that "The Comptroller General shall prescribe the forms, systems, and procedure for administrative appropriation and fund accounting in the several departments and establishments * * *." For a considerable period I have been devoting a great deal of my time to a review of this phase of the work of the General Accounting Office. Under the statutory requirement, the Office has prescribed general systems of administrative appropriation accounts for use throughout the Gov-

ernment and has assisted certain agencies of the Government in the preparation of special systems required by their needs. I decided to direct a thorough restudy of the work of the General Accounting Office in the whole accounting field with a view to determining whether the systems now prescribed are designed to serve the present needs of all branches of the Government as effectively and as economically as possible, and to making changes and adjustments wherever found feasible and advisable. It was constantly apparent to me that the accounting needs of many, if not all, of the departments and establishments of the Government might extend beyond the scope of my authority to prescribe and, indeed, that the accounting information needed by the Treasury Department and the Bureau of the Budget and at times by the committees of the Congress might require extensions of accounts and accounting practices beyond such scope. In this connection the Congress had evidenced a special interest in the provision for property accounting as shown by section 109 of the Independent Offices Appropriation Act, 1948, approved July 30, 1947. It was my desire that the General Accounting Office be useful also in studying this field with a view to adding its requirements to the systems and procedures prescribed under section 309 of the Budget and Accounting Act and coordinating the two. To make our efforts in the field of Government accounting more helpful I sought the active assistance and cooperation of the Secretary of the Treasury and the Director of the Bureau of the Budget, which I received.

I then created on January 6, 1948, a new division in my immediate office, the Accounting Systems Division, to concentrate on and pursue this entire project which would be limited only by the accounting needs of the Government, including the bases for furnishing reliable financial data to the Treasury Department, Bureau of the Budget, and the Congress. The new division is headed by a certified public accountant experienced both in the public accounting field and in Government accounting. It is being staffed with a limited but carefully selected group of qualified accountants and technicians to take the lead in formulating basic requirements; to review accounting forms, systems, and procedures as the basis for my approval when appropriate; and to provide technical assistance and guidance to agencies. Their efforts will be supplemented by appropriate participation by the staffs of the Treasury Department and the Bureau of the Budget.

The functions of the new division are as follows: The study of all problems having to do with administrative appropriation and fund accounting and other related accounting in the several departments and agencies of the Government; the inspection and analysis of all existing accounting systems and those hereafter installed under the authority of the General Accounting Office to determine their

effectiveness and appropriateness for all purposes required to be served; the development of accounting systems and procedures and revisions thereof; the installation of approved accounting systems and procedures; the devising and revision of standard accounting forms and the consideration of other accounting forms coming before the General Accounting Office for approval; and the furnishing of counsel and assistance to all agencies of the Federal Government in regard to accounting problems. To illustrate what the new division is doing, working jointly with the Bureau of the Budget and the Treasury Department, there was developed through advanced planning a system of accounts and reports ready for the use of the Economic Cooperation Administration when that organization was established and available as a basis for further development in cooperation with the Controller of the organization.

From time to time representatives of all departments and establishments will be consulted concerning this broad program, since the needs of internal management must be met, as well as those of over-all management and financial fidelity. The program contemplates the full development of sound accounting within each agency, as a working arm of management, in terms of financial information and control. At the same time it envisions an integrated pattern of accounting and financial reporting for the Government as a whole responsive to executive and legislative needs. Recognition will be given to the need for a flexible basis for accounting development within agencies in the light of varying types of operations and management problems and to over-all fiscal, reporting, and audit responsibilities. The accounting and reporting principles, standards, and basic procedures established will take into consideration the various areas of responsibility involved, the elimination of overlapping operations and paper work, and the fuller application of efficient methods and techniques in accounting operations throughout the Government. This program could not have been undertaken except for the active interest and assistance of the Secretary of the Treasury and the Director of the Bureau of the Budget.

While significant progress has been made in improving Government accounting and financial reporting in particular areas, it is my conviction that improvements of this nature can contribute far more if conceived and developed as part of an interrelated program. It seems clear to me that the combined efforts of all concerned are essential to the success of a program of this nature. The ultimate effect of the program upon which we have embarked will be to give the executive branch and the Congress much better information as to the operations of the Government and means of control of its financial affairs. I regard it as inherent in my responsibility to the Congress to see that the accounting requirements and machinery of

the Government make their full contribution to intelligent and informed legislative consideration. Appropriate liaison will be maintained with congressional committees.

The other activities carried on by the Office during the fiscal year with regard to accounting systems are reported in chapter II, page 12, under the heading Administrative Accounting Systems.

TRANSPORTATION AUDIT

On April 30, 1948, I reestablished in the General Accounting Office a Transportation Division in order to concentrate in one division the work of settling claims by or against the United States involving charges for common-carrier transportation and auditing vouchers paid for the transportation of persons or property for the account of the United States. This change was made to obtain closer and full-time supervision at a division level of this highly technical and specialized activity which holds a unique position in the work of the General Accounting Office. This position is due to the provisions of the Transportation Act of 1940, 54 Stat. 898, and the acts of December 29, 1941, 55 Stat. 875, and June 1, 1942, 56 Stat. 306, which place upon the Office responsibility for the only effective audit of the enormous volume of freight and passenger transportation payments made by the various departments and agencies of the Government and the recovery of excess payments to carriers.

This organization is charged with the current audit of transportation payments for the Government and with the reaudit which was undertaken during the year of wartime transportation payments previously audited under accelerated procedures.

HOUSING

On May 18, 1948, the President approved Public Law 533, Eightieth Congress, which authorizes the Federal Works Administrator to construct a building for the General Accounting Office.

Enactment of the new law represents the culmination of years of concerted effort on the part of the Office and the Federal Works Agency to secure adequate housing in which the Office could consolidate and coordinate its various activities. The General Accounting Office has never been adequately housed since its establishment in 1921, and it is indeed gratifying to realize that the way is clear now for the achievement of our goal. Location of the greater part of the activities of the Office in one central building will make possible a coordinated utilization of personnel, space, equipment, and supplies under one roof for the first time and will accelerate operations and increase the efficiency of the Office.

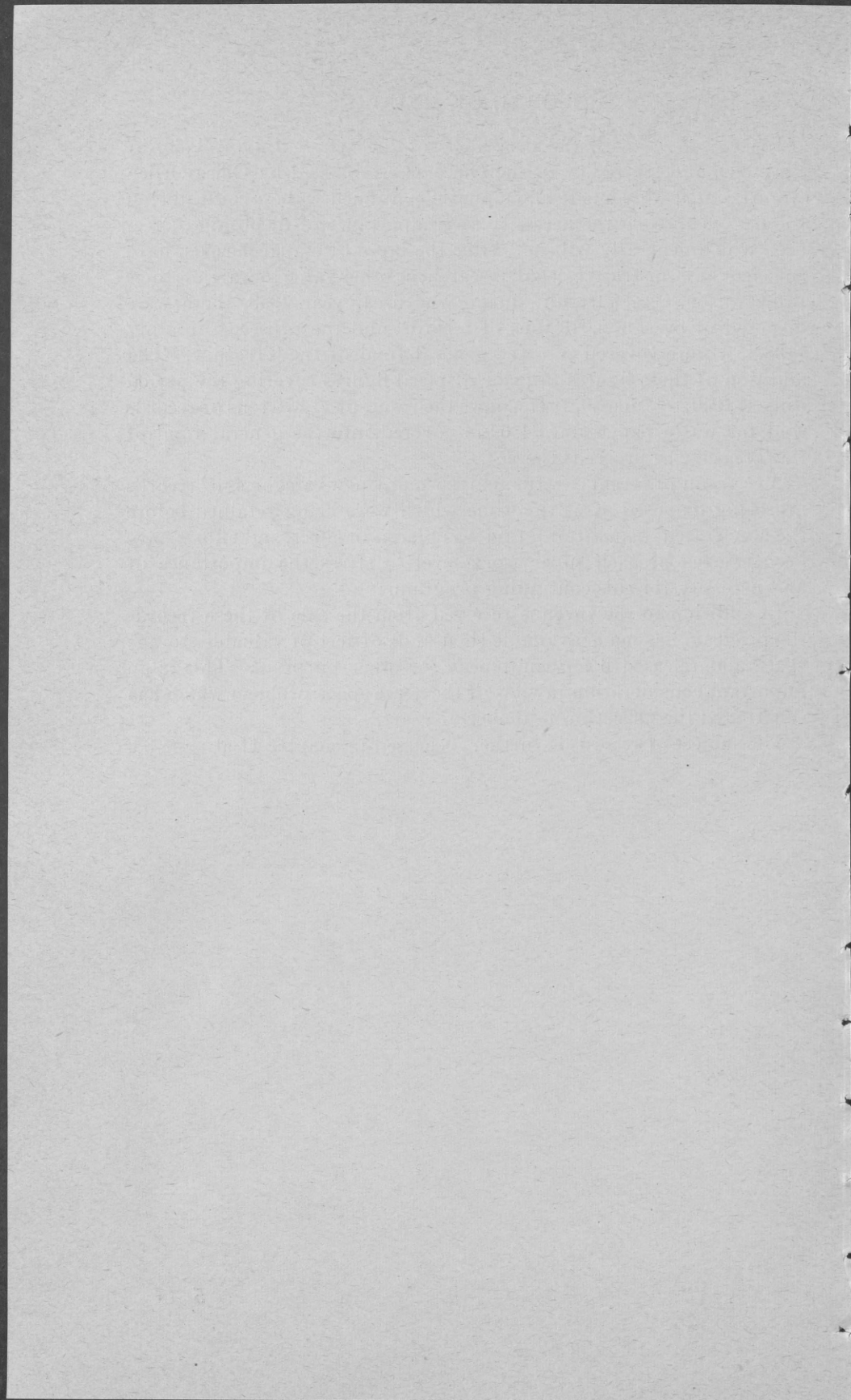
DISPOSAL OF RECORDS

In accordance with the provisions of the act of July 7, 1943, 57 Stat. 380, and the policy of the Office as established by Office Order No. 64, dated May 24, 1945, emphasis continued to be placed during the past year upon the necessity and importance of disposing of records which generally will not, after the lapse of stated periods, have sufficient administrative, legal, research, or other value to warrant their preservation. As a result, during the fiscal year 1948, there were disposed of by sale 2,013 tons of records, and the proceeds, totaling \$138,898, were covered into the general fund of the Treasury. The addition of these figures to prior disposal figures covering the period July 1, 1940, to June 30, 1947, shows the result of 11,370 tons of records sold for waste paper and \$406,974 covered into the general fund of the Treasury as proceeds thereof.

As a result of recent careful analysis many new categories of records are being disposed of at this time which were being retained before the accelerated disposal program was placed in effect, and efforts have been exerted at each supervisory level to stress the importance of and necessity for this continuing program.

In addition to the revenue received from the sale of these records the program has made available thousands of feet of valuable storage space and released filing equipment for other purposes. This is an important consideration in view of the acute space problem which has confronted the Office for a number of years.

The subject of records is further discussed in chapter II at page 38.



ACTIVITIES

LEGISLATIVE REPORTS

The Comptroller General is required by the Budget and Accounting Act to submit to the Congress (1) an annual report of the work of the General Accounting Office, in which shall be included "recommendations concerning the legislation he may deem necessary" to facilitate certain phases of Government accounting; (2) reports recommending steps toward "greater economy or efficiency in public expenditures"; (3) reports ordered by either House or by any committee having jurisdiction over revenue, appropriations, or expenditures; (4) reports on expenditures or contracts made in violation of law; and (5) reports upon the adequacy and effectiveness of certain fiscal activities of the Federal establishment. Reports on particular Government functions and agencies are required of him by other laws, and are furnished by him upon request of other congressional committees.

The great increase in the legislative work of the Office of the Comptroller General in recent years is reflected in the number of reports prepared. During the year there were 429 legislative reports submitted, 35 of them required by specific law, and 343 furnished in response to special requests, usually from committee chairmen. A list of these legislative reports and a subject matter index thereof will be found in Appendix B of this report, beginning at page 47. In addition, there were 6,605 miscellaneous inquiries from Members of the Congress in response to which information was furnished with respect to the activities of the General Accounting Office or matters pending therein.

The Assistant Comptroller General and I and members of our staff appeared before various committees of the Congress on many occasions during the year, generally at the request of the committees, in connection with a great variety of matters. Also, many conferences were held with legislative and administrative officials for the purpose of informally discussing and advising as to the purport and effect of legislation or contemplated legislation, the necessity or desirability of legislation for particular purposes, and other similar matters. In addition specialized personnel of the General Accounting Office were

detailed at the request of a number of different committees to assist and advise them with regard to proposed or pending legislation.

Some of the most important bills and subjects (other than the regular appropriation measures) on which testimony was given or reports made are the following:

Reincorporation of Panama Railroad Company (Public Law 808, June 29, 1948) ;

Reincorporation of Virgin Islands Company (80th, H. R. 5904) ;

More economical operation of the general supply fund of the Bureau of Federal Supply, Department of the Treasury (80th, S. 1728, H. R. 4412) ;

Authorizing the Comptroller General to allow credit in the accounts of disbursing officers of the National Guard, in the 48 States, Hawaii, Puerto Rico, and the District of Columbia, for certain erroneous and illegal payments made during the period prior to World War II and discovered as a result of an investigation by the General Accounting Office (Public Law 679, June 19, 1948) ;

Amendments to the Tennessee Valley Authority Act of 1933 (80th, S. 1277) ;

Establishment of a Department of Transportation ; creation of a Federal Traffic Bureau (80th, H. R. 4595, S. 1812 ; H. R. 3307) ;

Increase in travel expense allowances of Government officers and employees (80th, S. 544, etc.) ;

Ratification and confirmation of amendments to certain contracts for the furnishing of petroleum products to the United States, payments under which had been disallowed by the General Accounting Office (Public Law 770, June 25, 1948) ;

Federal charter for Commodity Credit Corporation (Public Law 806, June 29, 1948) ;

Authorization for compensation to employees removed or suspended unjustly from the classified civil service (Public Law 623, June 10, 1948) ;

Bonding of Federal officials and employees (80th, H. R. 5067) ;

Amendments to the Contract Settlement Act of 1944 (80th, S. 1983, H. R. 5040 ; H. R. 4928, H. R. 5192) ;

Government transportation facilities and services to and from places of business for personnel of the Departments of the Army, Navy, and Air Force (Public Law 560, May 28, 1948) ;

Ratification of administrative promotions of certain employees on military furlough from field postal service (Public Law 458, March 25, 1948) ;

Expenditures of Federal Prison Industries, Inc., for training of Federal prisoners (Public Law 521, May 11, 1948) ;

Changes in Classification Act salary rates (80th, S. 2265) ;

Permitting retired members of the armed forces and members of the Reserve components thereof to act as agents or attorneys for prosecuting claims against the United States (80th, H. R. 4410) ;

Establishment of a Temporary Commission on Military Contract Audits (80th, S. J. Res. 204, H. J. Res. 370) ;

Promoting efficiency and economy in the auditing of customs transactions (80th, S. 1612) ;

Settlement of certain claims for damages resulting from Federal possession, control, and operation in time of war of motor carriers' transportation systems and properties (80th, H. R. 4205) ;

Permanent legislation for settlement of claims arising from the termination of contracts of the armed services (80th, S. 2450, H. R. 6152) ;

Limitation on the period within which contract actions may be brought by the United States (80th, H. R. 1256) ;

Opposition to proposed legislation affecting recovery of overpayments to common carriers (80th, H. R. 2295, H. R. 2759, S. 935) ;

Civil-service status for temporary and war-service employees on eligible registers (80th, S. 2017, H. R. 3234) ;

Foreign Assistance Act of 1948 (Public Law 472, April 3, 1948) ;

Revision of statutory rules for procurement and contracting by the armed services (Public Law 413, February 19, 1948) ;

Creation of a Government corporation to operate cafeterias, etc., in Government buildings (80th, S. 2779, H. R. 6453) ;

District of Columbia home rule (80th, H. R. 4902) ;

Amendments to the Merchant Marine Act for the further development and maintenance of the American merchant marine (80th, S. 2649) ;

Fourteen cases of departmental waste and extravagance ; and

Fifty-two cases of administrative failure adequately to protect the interests of the Government in various fiscal transactions.

During the year there were referred to the Comptroller General for comment many recommendations on proposed or pending legislation submitted by executive agencies to the Director of the Bureau of the Budget, as well as enrolled enactments of the Congress under consideration by the President. Ninety-seven reports were submitted by the Comptroller General on proposed or pending legislation and 85 on enrolled enactments.

DECISIONS AND OTHER LEGAL WORK

The General Counsel and a staff of competent attorneys are responsible, in general, for considering legal problems presented to the Office involving novel or disputed questions of law or policy considerations which must be based, in whole or in part, upon legal determinations, and for the preparation of decisions, letters, and memorandums for my consideration or that of the Assistant Comptroller General.

The legal matters coming before the Comptroller General are many and varied and the staff of attorneys handling these matters must be proficient not only in the general field of the law, but especially in the field of Federal administrative law and in the knowledge and understanding of administrative regulations and financial and appropriation control.

When there is considered the volume of expenditures made to carry on the business of government, involving billions of dollars annually, the numerous acts making appropriations available for particular purposes, and the innumerable statutes having relation to the expenditure of, and the accounting for, public funds, the number, variety, and complexity of the questions which arise as to the legality of expenditures is at once apparent. As an aid to those charged with the lawful and proper expenditure of public funds the Congress has, by section 8 of the act of July 31, 1894, 28 Stat. 207-208, as amended by title III of the Budget and Accounting Act, 1921, 42 Stat. 23 et seq., required the Comptroller General to render decisions in advance of payment

at the request of any disbursing officer or the head of any department or establishment, with respect to questions involving payments to be made by them or under them. Also, the Congress has required that the Comptroller General render decisions at the request of certifying officers pursuant to the act of December 29, 1941, 55 Stat. 875. Decisions are also rendered to claimants who request review or reconsideration of claims which have been disallowed in whole or in part by the General Accounting Office, and to disbursing and certifying officers who request review or reconsideration of items for which credit has been disallowed in their accounts. Also, as an incident to the settlement of claims and the auditing and settlement of accounts, it frequently is necessary to construe contracts, statutes, and administrative regulations, and otherwise determine the liability of the Government to make a payment or the legality of a payment which has been made. The decisions of the Comptroller General in such cases usually are in the form of instructions to the chiefs of divisions of the General Accounting Office in charge of the auditing and settlement of accounts and claims, and such decisions not only govern the disposition of the particular cases involved but serve as precedents for guidance in similar cases then pending or which may arise later.

For illustrations of the diversity and complexity of the published and unpublished decisions rendered by the Comptroller General during the fiscal year 1948, see the tables appearing in Appendix A at pages 45 and 46. To cite more particularly here a few of the more novel and interesting decisions which were published, one dealt with whether a marriage by telephone may be recognized so as to entitle an Army officer to increased allowances on account of a "lawful wife," 27 Comp. Gen. 216; another with the status of house trailers as household effects or shipping containers in connection with the transportation of household effects upon change of station, 27 Comp. Gen. 181; and another with the applicability of a compensation withholding feature of a State income-tax law to the salaries of Federal employees, 27 Comp. Gen. 372.

Related to the decision work are the reports made to the Attorney General in connection with suits filed in the Court of Claims or the United States district courts, and with respect to the collection of amounts found due the United States from various persons and firms or from disbursing officers and certifying officers and their sureties.

During the fiscal year 1948 a total of 12,249 legal matters was handled, a break-down of the various classes being shown in Appendix B, page 86.

In addition to the preparation of decisions and reports, numerous interviews were held with claimants and Government contractors relative to settlements, pending claims, and decisions affecting their interests; and there were conferences with legislative and administrative

officials of the Government at which informal counsel was given as to the legality or propriety of proposed obligations and expenditures, and as indicated under the heading Legislative Reports as to the purport, sufficiency, and probable effect of proposed legislation, the desirability of new legislation for particular purposes, and similar matters.

The Index-Digest Section of the Office of the General Counsel continued during the fiscal year 1948 to keep the administrative officials of the Government currently informed of the more important new decisions of the Comptroller General through the circulation to the various departments and agencies of daily synopses of decisions and mimeographed copies of decisions of general interest and application. Subsequently, such decisions were made available in a more permanent form by the publication of monthly pamphlets, including a quarterly index-digest of decisions, and the annual volume of decisions, with its index-digest. Also, selected decisions of wide general applicability currently are made available to private organizations for inclusion in legal publications disseminating news of governmental activity. In response to approximately 4,700 telephonic inquiries from administrative offices on many and diverse matters, information was promptly given by this section as to existing applicable decisions of the Comptroller General, thus aiding in the reduction of erroneous expenditures of public funds and being especially helpful when prompt information regarding decisions was imperative. In many cases this service obviates the necessity for requests for formal decisions of the Comptroller General on questions upon which authoritative decisions previously have been rendered.

REGULATIONS

Through the medium of General Regulations the departments, establishments, and agencies are advised of the standard accounting forms and uniform procedures prescribed by the Comptroller General to be followed by administrative and fiscal officers in connection with the accounting for and auditing of public funds.

By means of rules and regulations prescribed by the Comptroller General pursuant to the Government Corporation Control Act, 59 Stat. 597, as amended, Government corporations are advised pertaining to certain duties and responsibilities of the corporations and the General Accounting Office under the act.

During the fiscal year 1948 there were issued two supplements to the General Regulations, one corporation regulation, and two circular letters informing Government agencies and others concerned of current developments of general interest relative to accounting matters of such temporary or subordinate nature as would not require the issuance or amendment of General Regulations. The complete text of the regu-

lation issued during the fiscal year under the Corporation Control Act is published in the appendix to volume 27 of the Decisions of the Comptroller General of the United States.

SALARY TABLES

During the past year net salary payments were changed by reason of the Revenue Act of 1948 reducing the withholding tax on pay rolls, necessitating the issuance of General Accounting Office Salary Table No. 29, effective on wages paid on and after May 1, 1948. By reason of the increase in retirement deduction to 6 percent as provided by the 1948 amendment to the Civil Service Retirement Act and the pay increase under the Federal Employees Salary Act of 1948, it was necessary for the Office to have ready for prompt distribution General Accounting Office Salary Table No. 30 to effect both changes in net salary payments as of the first day of the first pay period which began after June 30. The Office has also rendered further service in connection with salary payments by the verification of a number of special tables needed by establishments and agencies for employees not under the Classification Act.

ADMINISTRATIVE ACCOUNTING SYSTEMS

The General Accounting Office continued, during the fiscal year 1948, to actively assist fiscal officers with their programs and problems of administrative accounting systems, forms, and procedures.

Section 109 of the Independent Offices Appropriation Act, 1948, approved July 30, 1947, 61 Stat. 608, provides as follows:

No part of any appropriation or fund contained in this Act shall be available for installing or maintaining systems for administrative appropriation, fund or inventory accounting except such systems as are prescribed or approved by the Comptroller General: *Provided*, That all agencies for whose activities provision is made in this Act shall hereafter maintain fiscal accounting control of all inventories of supplies, materials or equipment which may be owned by or be in the custody of such agencies.

This provision operates to supplement section 309 of the organic act of the Office, the Budget and Accounting Act of 1921, reading as follows:

The Comptroller General shall prescribe the forms, systems, and procedure for administrative appropriation and fund accounting in the several departments and establishments, and for the administrative examination of fiscal officers' accounts and claims against the United States.

Pursuant to the first-quoted legislative direction above, letters were addressed to the heads of all agencies whose appropriations were contained in the act requesting that a complete chart of accounts maintained by the agency be furnished, together with such additional data as would permit the Office to give approval to the system being main-

tained. In addition to such requested information representatives of the Office made a survey of the administrative appropriation, fund, and inventory accounting systems of the various agencies. In many instances it was necessary to effect certain changes in the systems then being maintained, while the heads of other agencies requested that a survey be made for the purpose of having an accounting system prescribed which would comply with the provisions of the statute, and meet the requirements of the General Accounting Office.

During the fiscal year there were approved or prescribed, as required by the statute, systems of administrative appropriation, fund, and inventory accounting for all the agencies affected by the law with the exception of the Atomic Energy Commission. In the case of this Commission a tentative system was developed in collaboration with the General Accounting Office and informal approval was given for installation of the system pending a further and more complete survey.

In all cases improvements developed in the joint accounting study referred to in chapter I will be incorporated in the systems approved under section 109.

During the year studies were made of the accounting requirements of numerous departments, offices, and commissions, and systems of administrative accounts were prescribed for the Commission on Organization of the Executive Branch of the Government; National Labor Relations Board; Department of Labor (including the United States Employment Service); Corps of Engineers, Department of the Army; and the Extension Service, Bureau of Human Nutrition and Home Economics, and meat-inspection activities of the Bureau of Animal Industry under the Department of Agriculture.

At the instance of the Chairmen of the Subcommittees on Interior Department Appropriations, United States Senate and House of Representatives, there presently is in progress a study and survey by the Office, in cooperation with the Department of the Interior and the Bureau of the Budget, of the accounting and fiscal reporting system of the Bureau of Reclamation. Such study and survey is to provide a background for the institution of such improvements in the accounting system and records of the Bureau of Reclamation as will enable the Congress, the Budget Bureau, and the Bureau itself to have accurate fiscal data on the status and use of appropriations and other funds made available for reclamation purposes.

As was indicated in my annual reports for the fiscal years 1946 and 1947, the accounts of the Chief Disbursing Officer have presented considerable difficulty to the Office for a number of years in the audit and settlement due to the size and diversity of the accounts, and new procedures were then under consideration to remedy the situation.

Representatives of the Treasury Department have been very help-

ful and cooperative in mutually working out the many details of a new procedure to accelerate the audit and settlement of the Chief Disbursing Officer's accounts. Under such procedure there will be submitted separate accounts by the regional disbursing officers under the Chief Disbursing Officer, in their own names by departments, and settlement of such accounts will be on an individual basis. I am pleased to report that the procedure has been agreed to by the Office and the Treasury Department and the change to regional disbursing officer accounts was scheduled to be made effective by the Treasury Department at the close of business December 31, 1948.

Other procedural matters handled during the year included those referred to in the following paragraphs.

There was prescribed a revision of a special form of pay roll for the Foreign Service, Department of State, and there were authorized certain modifications in General Regulations and procedures in relation thereto. Under the changed procedures Foreign Service disbursing officers will issue one check or draft for pay-roll deductions on a completed pay roll or group of completed pay rolls or pay vouchers paid the same day, covering retirement, income tax withheld from employees' salaries, etc. Such checks will be remitted to the State Department in Washington where proper recording of the deductions will be made and the remittances scheduled and forwarded as collections in the accounts of the Chief Disbursing Officer, Treasury Department. These procedures were designed to insure proper deductions from salaries of employees, and establish administrative control over remittances and ready identification of those foreign posts from which remittances have not been received.

There was proposed by the Treasury Department a new procedure whereby administrative officers and employees of the Government, who make collection of moneys for the United States, would exchange the items (cash, checks, money orders, etc.) for bank drafts at designated depository banks and transmit them to accountable officers for deposit in the Treasury. Certain economies in this work appeared possible from the proposed procedure and it was approved with the understanding that the new plan, as it introduces a fundamental change in the method of depositing collections, would be adopted on a limited and experimental basis, the operation of which was to be carefully observed pending such time as the plan proved practicable.

During the fiscal year 1948, as a component part of the accounting systems work, 282 special accounting forms were prescribed for various departments and agencies. Among the forms of special interest were the pay record forms prescribed for the Marine Corps which were modeled along the lines of proposed forms and procedures still under development by the Joint Committee of the Armed Services Personnel Board to devise a uniform pay system for military personnel, special

forms for the Economic Cooperation Administration, and revisions of Civil Service Commission retirement forms to take care of survivor annuities and other changes under the recent amendments to the Retirement Act.

Also, advice and assistance were furnished several other departments and establishments relative to various accounting problems arising during the fiscal year.

INVESTIGATIONS AND INSPECTIONS

Section 312 (a) of the Budget and Accounting Act, 1921, 42 Stat. 25, provides that the Comptroller General shall investigate, at the seat of government or elsewhere, all matters relating to the receipt, disbursement, and application of public funds. During the fiscal year representatives of the General Accounting Office in the performance of a part of the duties of the Office under this section visited 1,166 Federal offices in 395 cities, and submitted 1,298 reports, which covered inspection of accounts of officers who received or disbursed Government funds, surveys of fiscal procedures to determine the adequacy thereof, special audits, and investigations resulting from disclosures made in the course of regular inspections or surveys, or from information coming to the attention of the Office from other sources.

Irregularities disclosed as a result of examinations of the records of fiscal officers in Washington and in the field were informally discussed with responsible officers, and during the discussions citations to applicable statutes and regulations were called to attention. Where authority to act was vested in local officials prompt corrective measures were in most instances adopted. In instances where the officer in charge did not feel at liberty to assume the responsibility for a change in procedures, approval from higher authority was requested by him. Of 3,197 reported irregularities tabulated below, a total of 1,056, including conversion of official funds to personal use, shortages, diversion of revenues to unofficial use, operation of various merchandising activities without reimbursing the Government for the cost of utilities furnished, etc., was corrected during the course of the examination and in the manner outlined above.

In numerous instances corrective action subsequently taken included collection of amounts due the Government from various sources such as commissions on vending machines, reimbursement for the cost of utilities furnished by the Government, etc. The amounts thus collected as a result of examinations of Federal offices throughout the United States and possessions were but a fraction of the revenue that will accrue to the Government from these sources.

Of the remaining irregularities disclosed as a result of inspections, examinations, surveys, and investigations at the seat of operations, and on which corrective action was not accomplished at the site, the

questioned items in many instances were called to the attention of the heads of the various establishments for consideration and correction by formal letters from the Comptroller General.

There is presented immediately hereinafter a summary of the irregularities classified according to statutes, regulations, etc., noted as violated including those on which corrective action was initiated by informal presentations of the facts at the places where the examinations were performed, and those formally reported to the various establishments for corrective action:

Noncompliance with statutes.....	600
Noncompliance with general regulations promulgated by the General Accounting Office.....	348
Noncompliance with decisions of the Comptroller General.....	18
Noncompliance with departmental regulations and circulars.....	406
Noncompliance with Treasury decisions.....	11
Noncompliance with Treasury circulars.....	19
Noncompliance with Executive orders.....	21
Noncompliance with standardized Government travel regulations.....	15
Noncompliance with Tariff Act of 1930.....	10
Failure to collect money due United States.....	53
Other miscellaneous irregularities.....	1, 696
Total.....	3, 197

A statement of the recoveries resulting from the investigative activities of the Office is included under the heading Collections at page 38, and related statistics may be found in Appendix B, page 87.

The following cases are illustrative of some of the investigative work carried on by the General Accounting Office where corrective action was initiated upon the informal presentation of the facts at the places where the examinations were performed.

During the fiscal year an investigation was made of flying records and accounting papers pertaining thereto of all flying officers of the Army or Air Force stationed, detailed, or assigned to flying duty in the Washington, D. C., area. While the investigation was in process the officials of the *Departments of the Army and Air Force* were most cooperative in assisting in securing necessary information and facts, in the issuance of remedial directives, and in taking disciplinary action when the facts justified such action.

The investigation disclosed that according to the official flying-time records as maintained at the flying fields a large percentage of flying officers had not completed a sufficient number of flying hours or landings to qualify them for the additional pay for flying duty. The pay vouchers pertaining to the individuals concerned, when examined, showed that such officers had drawn flying pay for the periods involved.

Further investigation disclosed that the official records were incomplete in the majority of cases, in that postings of flying time had not been entered. This fact was established by verification of other official

records, and the flying records were accordingly corrected. In addition to the correction of the records, certain suggestions were made to remedy the situation and the directives and regulations thereupon were issued by the Air Force during the course of the examination. The regulations and directives had the purpose of insuring that the records will be maintained in a proper manner and flying pay will not be paid prior to the performance of flight requirements. During the examination more than \$3,000 was recovered in the Washington area alone from officers who had received flying pay prior to the performance of the flight requirements entitling them to receive this additional pay.

Among the suggestions made during the examination was that the Air Inspector General initiate a comparable investigation at flying fields other than those in the Washington, D. C., area. This investigation was directed and the same situation was found at other flying fields of the Air Force. The directives referred to heretofore should obtain comparable results, to those obtained in the Washington, D. C., area, in correcting the irregularities at other stations.

During the fiscal year 1948, representatives of the General Accounting Office made a survey at the various Government departments in connection with the use of transportation requests. Such survey was made primarily with the view of bringing about uniformity in the handling of transportation requests generally throughout the departments.

The survey disclosed that a very limited number of departments were following prescribed regulations and because of the various inadequate control methods being used, great numbers of transportation books and requests had been lost, misplaced, or could not be accounted for. The regulations require that reports of lost or stolen transportation requests be transmitted to the General Accounting Office, and when so transmitted an investigation is promptly made. The Transportation Request Accountability Record, as prescribed by the Office for use by the various Government establishments, is intended as a control over all transportation books and requests, and if properly maintained promptly discloses any losses.

The survey also covered the question of refund by carriers, covering amounts due the United States for unused tickets or portions thereof which were purchased on transportation requests, and which had not been submitted to the carriers for refund. In this connection it was found that on January 1, 1948, one Government department had on hand 100,000 unused railroad tickets. By April 30, 1948, this number had been reduced to 80,000—notwithstanding the fact that 72,000 additional unused tickets had been received since January 1—and from January 1 through April 30, 1948, refunds amounting to over \$600,000 had been received from the various carriers. Another Government

department had on hand at the time of the survey 29,149 unused tickets which number, as of approximately May 15, 1948, had been reduced to 798, and refunds amounting to over \$78,000 had been received from the carriers. Other Government departments had unused tickets on hand but not in such numbers as those referred to above.

It is believed that this survey has not only served to speed up the securing of refunds from carriers, but that it has also made the various Government departments more transportation-minded and conscious of their responsibility.

AUDIT OF GOVERNMENT CORPORATIONS

The following tabulation sets forth the status of the 101 corporations originally named in the Government Corporation Control Act, approved December 6, 1945, 59 Stat. 597:

Active corporations (including 12 Federal land banks not subject to audit in 1948—1 was so subject in 1947)	74
Corporations in process of liquidation	12
Corporations completely dissolved	5
Corporations merged with others	9
Never activated	1
	<hr/>
	101
Corporations created subsequent to the passage of the act	2
	<hr/>
	103

Of the corporations in process of liquidation, five are still maintaining various degrees of activity, and are, therefore, subject to audit. Hence, the total number presently so subject is 69. However, the inactive or dissolved corporations are small in size, so there has been little diminution of the regular audit work. In fact, as a result of various added functions, mentioned in other parts of this report, there has been an over-all increase in the volume of work.

The Corporation Audits Division was formed in the General Accounting Office to conduct commercial-type audits as contemplated by section 5 of the act of February 24, 1945, 59 Stat. 6, and the Government Corporation Control Act, and the work is carried out in a professional manner consistent with the best public accounting practice. During the fiscal year 1948, it reached comparative maturity, and so undertook all its audit assignments without the Office contracting with public accounting firms. Exceptions to this are an audit of a small South American subsidiary of the Reconstruction Finance Corporation and the completion in 1948 of work previously contracted. However, the difficulties in recruiting adequately trained men may make it necessary to contract for a few engagements in the future.

In reaching its present stage, a number of changes were made in personnel and the general organization of the division. Many problems were encountered in this process, not the least of which was the securing and retaining of properly qualified professional personnel.

The accounting staff of the division at June 30, 1948, consisted of 167 men, 54 of whom are certified public accountants. All of the directors in charge of audits and a great majority of the supervisors are in the latter category. This ratio compares favorably with public accounting firms. The total number represents a gradual decline from a peak of 204 men in August 1947. This was caused by resignations which could not be made up and by the elimination from the staff of personnel unsuited to its exacting requirements. One of the most important and difficult tasks facing the Office during the fiscal year 1949 is the employment of a considerable number of accountants in all grades, who meet the exacting requirements of this work. Although the need for manpower is acute, the recruitment program is being carried on with great care and due regard for the established high standards of professional ability required for the prosecution of the work of the division.

That these standards are well regarded in professional circles is illustrated by the following excerpts from the annual report of the Committee on Governmental Accounting of the American Institute of Accountants for 1947:

The Institute was criticized for not opposing the new requirement for audit of Government corporations by the General Accounting Office. Some members felt that we should insist on audits of Federal Government corporations by independent certified public accountants. This committee, however, could not convince itself that there was either theoretical or practical justification for such a position, and once the law was enacted, it felt that the profession owed the Federal Government all the help it could give in making the law work.

The law has worked. The reports issued by the Corporation Audits Division have received wide and favorable attention. * * *

Prior to 1945 relations between the General Accounting Office and the certified public accountants of the United States, as represented by the Institute, were impaired by lack of mutual understanding and confidence. Since that time the situation has been completely changed. The Comptroller General has frequently evidenced his regard for the accounting profession and, in all fairness, it may be said that the accounting profession has acquired a better understanding of his problems.

A statement setting forth the status of the audit of Government corporations will be found at page 88 of Appendix B. It will be noted that the field work has been completed on all but one audit for the fiscal years 1945, 1946, and 1947 (the exception being a special audit), and that preliminary work on many corporations, including all the larger ones, for 1948 is well under way. In order to expedite reporting, it was deemed advisable in some instances to consolidate the reports for the years 1945 and 1946, or 1946 and 1947. Partly because of the manpower

situation and partly because of the many important determinations and decisions to be reached, the transmission of audit reports to the Congress has required more time than was anticipated. This situation has been aggravated by the inadequate and faulty records existing in certain corporations.

The impact of these problems will continue to be reflected, at least for the immediate future, in the inability of the Office to render all of its reports by January 15 of the year following the close of the fiscal year, as contemplated in the Government Corporation Control Act. However, it is hoped that the field work will have been completed at that date, and that the Office will be in a position to render opinions as to the accuracy of the financial statements of practically all corporations by that time.

The usefulness of the audit reports is illustrated by the fact that a number of recommendations contained therein have been enacted into law, and an even larger number of suggestions, not involving legislation, have been adopted by the corporation concerned.

In compliance with section 304 (b) of the Government Corporation Control Act, it was necessary for the Congress to recharter certain corporations incorporated under various State laws, unless the charters were to be allowed to lapse. Corporations that have been given new charters are Panama Railroad Company, Commodity Credit Corporation, and the Institute of Inter-American Affairs.

In the case of the Panama Railroad Company, which has been operating under a New York charter since 1849 and has been entirely United States-owned since 1904, an initial draft of a proposed new charter was introduced by the corporation in the Eightieth Congress as S. 2002 and H. R. 5104. At the request of the House Committee on Merchant Marine and Fisheries, the General Accounting Office undertook an extensive redraft of the bill to incorporate revisions recommended by the General Accounting Office as to (1) the method of capitalization; (2) inclusion of all related items of direct cost to the Government in connection with the activity; (3) provision for an emergency loan fund in the Treasury, derived from excess funds to be deposited by the old corporation; and (4) vastly improved provisions for congressional control of the corporate operations. All the changes were discussed with the president of the corporation and with representatives of the Bureau of the Budget, all of whom collaborated in the effort and concurred in the final result, which also was approved by the Company's Board of Directors. The revised draft was introduced as S. 2747, H. R. 6796, and after full discussion before the respective committees was enacted as Public Law 808, approved June 29, 1948.

A subcommittee of the House Committee on Public Lands requested the Office to submit suggestions as to the new charter proposed for

the Virgin Islands Company. This was done, and the charter containing various provisions recommended by the Comptroller General was passed almost verbatim by the House of Representatives. Since the charter was not approved by the Senate, the existing Company was continued as an agency of the United States for 1 year by the act of June 30, 1948, Public Law 855, to allow time for further study. Similar suggestions were made in connection with the Commodity Credit Corporation charter, and many of them were adopted. Also, the Office was requested to make suggestions as to various provisions to be contained in a proposed Government charter for Government Services, Inc., a corporation furnishing under contracts with Federal agencies, restaurant and other services in Government buildings, etc., to Federal employees and the general public.

The principles set forth in these suggested charters are intended to make it possible for the Congress to hold the corporations accountable for their responsibilities and performance, which is one of the main purposes of the Government Corporation Control Act. It has been recommended, among other things, that the charters contain a reasonably specific assignment of the powers and authority, the responsibilities and duties, and the functions and objectives the Congress wishes to vest in or assign to the corporations.

AUDITS IN DEPARTMENTS, AGENCIES, AND ELSEWHERE

The General Accounting Office performs many audits, in addition to those of Government corporations, at the seat of operations of each department and agency where the accounts and records are maintained. Such audits are performed (1) in accordance with specific statutory provisions requiring annual or periodic audits, (2) because of administrative necessity for the retention of certain documents for security reasons or otherwise, or (3) because it has been found that audits performed in the administrative offices or at the project sites provide many distinct advantages over an audit performed within the General Accounting Office, the principal and most important being the accomplishment of a prompt audit and an increase in the scope of the audit.

Timely objections in the on-the-site audit not only enable prompt recovery of illegal, unauthorized, or erroneous expenditures, but by advising the administrative offices immediately when audit requirements are not met, enable the correction of erroneous practices and the prevention of further similar erroneous payments. In addition, the on-the-site audit eliminates the necessity for voluminous correspondence requesting the transmission of documents and supporting details which are readily available at the site, and materially reduces the number of copies of documents which would otherwise be required.

Finally, the availability at the site of additional documents and other data relating to the financial transactions of an organization and the opportunity afforded the auditors to familiarize themselves with the facts and circumstances surrounding the transactions enable the auditors to make a much more comprehensive and effective audit than would otherwise be possible.

Some of these site audits performed during the fiscal year 1948 are briefly described in the following paragraphs.

The Veterans' Canteen Service was audited as directed in the basic legislation, section 7 of the act of August 7, 1946, 60 Stat. 889, and the *Gorgas Memorial Laboratory* and the receipts of the *Panama Canal* were audited in accordance with pertinent laws.

Pursuant to section 207 of the Merchant Marine Act of June 29, 1936, 49 Stat. 1988, as amended, a commercial-type audit was made of the financial transactions of the *United States Maritime Commission and the War Shipping Administration* for the fiscal years 1946 and 1947 and report of the audit was furnished to the President pro tempore of the Senate, the Speaker of the House of Representatives, and the Chairman of the United States Maritime Commission on March 31, 1948. This report was published as House Document No. 585, Eightieth Congress, Second session.

Pursuant to section 5 of the act of September 9, 1942, 56 Stat. 751, and section 208 (c) of the act of October 9, 1940, 54 Stat. 1057, audits were made of the fiscal transactions of the *United States Senate and House of Representatives restaurants* for the fiscal year 1947, reports of which were submitted to the Architect of the Capitol.

The Senate restaurants are now operated by Canteen Food Services, Inc., of Chicago, Ill., under contract with the Senate Committee on Rules and Administration. Audits of the accounts are normally made on an annual basis; however, at the request of the chairman of the committee, two audits were completed during the fiscal year 1948 and a third was in process on June 30. Each audit thus performed covered the transactions of the Canteen Food Services, Inc., for a period of 4 months and consisted of examinations of sales, purchases, and cash records at the Senate restaurants' offices in Washington, D. C., and an examination of the company's books at its Chicago offices. Reports on the two completed audits were submitted to the Senate committee.

The House of Representatives restaurants are operated under the supervision of the Architect of the Capitol. Complete audits are made on an annual basis soon after the close of the fiscal year. However, it is the practice of the Office to examine the sales records several times each year and advise the Architect whether such records are further needed by the Office. This practice has two distinct advantages: first, it provides a basis for the disposition of guest (meal) checks, thus avoiding an unnecessary accumulation of such records; and second,

it reduces the volume of work to be accomplished at the end of the fiscal year.

At the request of the *Sergeant at Arms, House of Representatives*, an audit was made of the financial accounts and records of that office. An accounting system, including the revision of pay-roll forms, etc., was devised and assistance given in its installation. Individual salary certificates of the Speaker and Members, House of Representatives, which have been in use since 1876 were discontinued and a pay-roll summary providing the required certificate of the Speaker and Sergeant at Arms, House of Representatives, was substituted in lieu thereof.

Pursuant to section 14 of the Agricultural Marketing Act approved June 15, 1929, 46 Stat. 18, an examination was made by representatives of the General Accounting Office of the financial transactions under the *Agricultural Marketing Act revolving fund* as administered by the *Farm Credit Administration* for the period from July 1, 1945, to June 30, 1947.

The Banks for Cooperatives, created under authority of the Farm Credit Act of 1933, 48 Stat. 257, took over a majority of the revolving-fund loans outstanding at the time of enactment of the act, and most of the transactions now reflected by the books of the Farm Credit Administration involve numerous properties acquired through the liquidation of the then remaining revolving-fund loans. The examination required attention to these transactions, as well as the outstanding loan accounts, since they entail expenses of repair, rental of building sites upon which many of the properties (warehouses, elevators, etc.) are located, collection of rentals, costs of sales, and other matters.

Copies of the report of examination were transmitted to the chairman, Committee on Agriculture, House of Representatives, and the chairman, Committee on Agriculture and Forestry, United States Senate, under date of August 12, 1948.

Section 3 of the act of February 27, 1929, 45 Stat. 1342, 41 U. S. C. 7c, provides that the Comptroller General of the United States shall make an annual audit as of June 30 of the *general supply fund* administered by the *Bureau of Federal Supply, Treasury Department*, and that any surplus found therein, considering the value of assets and liabilities, above the amount appropriated for the fund, shall be covered into the Treasury as miscellaneous receipts.

Pursuant thereto an audit was made of the fund for the fiscal year ending June 30, 1947, including the books and records at warehouse centers located in Washington, New York (including the branch warehouse at Boston), Cleveland, Chicago, Atlanta, Fort Worth, Kansas City, Denver, San Francisco (including the branch warehouse at Los Angeles), and Seattle. The audit reflected that the Bureau of Federal Supply, at June 30, 1947, carried an inventory of materials

at a stated value in excess of the total capital of the general supply fund indicating an overstocking of slow-moving items. The audit further reflected that substantial losses were incurred in the warehouse operations at Boston, Chicago, and Kansas City. As a result of such audit it was determined that an amount of \$181,379 was for covering into the Treasury as miscellaneous receipts.

The taking of the inventory in Washington, D. C., and 11 regional supply centers was initiated on or about June 25, 1948, preparatory to performing the audit for the fiscal year 1948.

In the field audit of the accounts of collectors of customs and related transactions, *Customs Service, Treasury Department*, audits were completed in 37 out of a total of 46 collection districts during the past fiscal year, and were in progress in 6 collection districts at the close of the fiscal year. The 43 districts audited or in the process of audit represent 271 ports of entry.

Recoveries totaling \$186,597 were effected as a result of the audit. For the most part, such recoveries were accomplished in the field while the audits were in progress. In addition to matters involving actual pecuniary differences, numerous irregularities in procedure were brought to the attention of the responsible administrative officials, and corrective action was secured or promised.

An Executive order arrangement permitting a number of departments to import goods free of duty—as distinguished from the usual policy of collection of duty on Government importations—has been the subject of special attention in the customs audit. As more fully explained in the Comptroller General's audit reports on certain Government corporations (see, e. g., vol. 1 of the Audit Report on the Reconstruction Finance Corporation, H. Doc. 316, 80th Cong., pp. 81-85), Executive Order No. 9177 dated May 30, 1942, permitted several agencies to arrange for the free entry of goods, and this privilege was used not merely for Government-owned goods but also for contractors with the Government who required imported materials for delivery in fulfillment of their contracts.

In a number of cases—just how many cannot be determined—these contracts were on a fixed-price basis, with the prices computed on the basis of costs including the duty on the imported materials. When, in such cases, the departments arranged for free entry of the imported goods, without adjusting downward the contract price, obviously the contractors received an unearned increment or profit, a situation, of course, not contemplated by the Executive order or the law upon which it purportedly was based. In a large number of such cases disclosed by the General Accounting Office audit the contractors have, upon call, remitted the duties for deposit in the Treasury.

In one such case during the past year such a demand for duties became the subject of a suit in the Customs Court when a "protest"

was filed against the collection of over \$8,000 on certain entries of henequen rope at San Diego for a Navy Department contractor. However, a detailed statement of the views of the General Accounting Office, as to the illegality of free entry certificates in circumstances where the contractor is the sole beneficiary, was furnished to the Departments of Justice and the Treasury for use in the court action, and thereafter the protest was withdrawn by the importer. Thus, the collection of the \$8,000 has become final.

During the fiscal year the Treasury Department engaged the services of McKinsey & Co., a firm of management consultants, to make a comprehensive survey of the Customs Service. The McKinsey & Co. report, a copy of which was furnished the General Accounting Office by the Treasury Department, treats, among other matters, the fiscal procedures in the Customs Service, the character of the customs administrative audit as presently constituted under the offices of the comptrollers of customs, and the General Accounting Office audit of customs transactions. The observations and recommendations of McKinsey & Co. on the fiscal and audit aspects of customs operations, which are understood to be still under preliminary study by the Treasury Department, are necessarily of considerable interest to the General Accounting Office. However, it is deemed advisable to reserve comment on this matter until there has been an opportunity to study the report in the light of the views of the Treasury Department.

AUDIT OF CIVILIAN COMPENSATION

During the fiscal year 1948, the on-the-site audit of civilian compensation payments was further extended by the establishment of audit groups in 12 additional cities outside of Washington.

This audit is more practicable by reason of the improved and simplified pay-roll procedure for civilian per annum employees inaugurated by General Regulations No. 102 of the General Accounting Office, December 7, 1944, for use throughout the Government service including the government of the District of Columbia and excepting the Post Office Department. Under the regulations, forms were prescribed for a materially simplified pay-roll voucher, a pay-roll control register, an individual pay card, and other supporting documents providing the necessary data required for audit and record purposes. The adoption of the prescribed procedure enabled the General Accounting Office to perform its pay-roll audit in the agencies, both in and outside of Washington, with the resulting advantages and benefits of the on-the-site audit heretofore described.

The simplified pay-roll procedure was designed primarily for payments of compensation to per annum employees and is not for general application to other civilian employees such as those paid on an hourly, per diem, or other basis where the adoption of such pro-

cedure is not deemed advisable due to the number of changes in salary payments occasioned by irregular tours of duty, overtime, etc. However, in agencies where the site audit of civilian compensation has been established, the audit is not limited to payments to per annum employees under the simplified pay-roll procedure, but includes compensation paid to all other employees.

In the past 2 years this site audit has been extended to and is being conducted in substantially all of the pay-roll offices of every department and agency in Washington with the exception of the Post Office Department and the government of the District of Columbia.

Outside of Washington, with the establishment of the 12 additional audit groups during the year, such audit has been extended to 27 cities as follows:

Atlanta, Ga.

Baltimore, Md.

Boston, Mass.

Chicago, Ill.

Cleveland, Ohio

Dayton, Ohio

Denver, Colo.

Detroit, Mich.

Fort Worth, Tex.

Harrisburg, Pa.

Kansas City, Mo.

Los Angeles, Calif.

Memphis, Tenn.

Milwaukee, Wis.

Mobile, Ala.

New Orleans, La.

New York, N. Y.

Norfolk, Va.

Ogden, Utah

Oklahoma City, Okla.

Philadelphia, Pa.

Portland, Oreg.

San Antonio, Tex.

San Francisco, Calif.

St. Louis, Mo.

St. Paul, Minn.

Seattle, Wash.

It is anticipated that during the fiscal year 1949 the on-the-site audit of civilian compensation payments will be further extended in the departments and agencies in Washington, and additional audit groups will be established in other cities outside of Washington, as circumstances may warrant.

The prompt site audit of civilian compensation payments and notification of audit action, coupled with the discussion with administrative officers of questions arising in the course of such audit, has assisted the administrative officers toward a better understanding of the laws, regulations, and decisions relating to the expenditure of public funds for civilian compensation and the avoidance or early correction of erroneous practices. The effectiveness of such audit has been reflected, to a large degree, in the continuing improvement of the general condition of accounts.

Furthermore, there has been found widespread recognition by the departments and agencies of the advantages of the on-the-site audit as evidenced by the constant and increasing expressions of interest in the possibility of enlarging the field of such audit to include other classes of payments.

PREAUDIT OF AGRICULTURAL CONSERVATION PAYMENT APPLICATIONS

The field preaudit of payments under the provisions of the Soil Conservation and Domestic Allotment Act, as amended; the Sugar Act of 1937, as amended; and other programs of the Agricultural Conservation Programs Branch, Production and Marketing Administration, Department of Agriculture, was continued during the fiscal year 1948. The number of field offices provided for this audit was reduced, by further consolidations, from 20 to 11. During the year 2,367,924 applications for payment aggregating \$216,282,333.40 were preaudited under these programs, exceptions being taken to 25,951 erroneous proposed payments. For further details see table on page 89, Appendix B.

TERMINATION OF WAR CONTRACTS

The examination of final settlements of contracts under the Contract Settlement Act of 1944, 58 Stat. 649, for the purposes set forth in section 16 of the act was continued. During the fiscal year there was completed the examination of 3,541 termination final settlements; there were certified to the Department of Justice 119 termination settlements as cases containing sufficient evidence to warrant reasonable belief that the settlements were induced by fraud; and there were reported to the contracting agencies for appropriate action the facts relating to indicated overpayments made by the Government in connection with 142 termination settlements of war contracts. From the inception of this program to June 30, 1948, there had been completed the examination of 8,330 termination final settlements with 2,583 contractors involving 20,766 contracts in 2,612 plants.

Legislative limitations contained in the Contract Settlement Act of 1944 made the General Accounting Office powerless to prevent or correct or even to question overliberal payments made in termination settlements. Those overpayments reported to the contracting agencies were discovered only as an incident to the detailed examination of selected settlements for the purpose of ascertaining whether fraud was involved. The work of the Office, the results of which are indicated in the preceding paragraph, amounted, therefore, to a mere sampling of the total number of final settlements actually effected.

OTHER SITE AUDITS

The noteworthy results obtained from the field audit of payments under cost-reimbursable contracts by the war contract project audit organization established August 18, 1942, for the duration of the war and 1 year thereafter, demonstrated the desirability of field audit activities, other than those indicated above, as an essential part of

a comprehensive and efficient audit program of the General Accounting Office. Accordingly, during the fiscal year 1948, there was established, on a more permanent basis, a field audit organization, within the Audit Division of the Office, to perform (1) a site audit of payments under cost reimbursable contracts; (2) the audit or examination of the books and financial records of any contractor or subcontractor engaged in work for the Government or operating under agreements providing revenue to the Government; and (3) such other related and comparable field audits and examinations as are necessary for the proper functioning of the Audit Division of the General Accounting Office.

Field audits were performed during the year covering transactions under cost-plus-a-fixed-fee and other cost-reimbursable contracts of the Department of the Army, Department of the Navy, United States Maritime Commission, Department of the Interior, Federal Security Agency, and others. The number of such contracts, with respect to which a field audit was performed, increased during the year.

Also, field audits were made of the financial activities of the Atomic Energy Commission, the War Assets Administration, the National Security Council, the Central Intelligence Agency, and certain projects of the Department of the Army and the Justice Department. A similar audit was initiated in the newly created Economic Cooperation Administration, and with respect to payments for commodities procured under the act of May 31, 1947, 61 Stat. 125, and the Foreign Aid Act of 1947, 61 Stat. 934.

Examinations were continued at various Veterans' Administration offices and training institutions throughout the country relative to disbursement of public funds under the provisions of the Servicemen's Readjustment Act of 1944, 58 Stat. 284, as amended. Also, as supplemental to the Washington audit, a field examination was made of certain selected cases involving payments of compensation and pensions to veterans under various statutes.

In addition to the audit of payments under cost-reimbursable contracts of the United States Maritime Commission, a field audit was performed of the accounting for revenues and expenditures of terminated voyages under service agreements, for the operation of vessels, between the United States Maritime Commission and the operating agents; of payments made to such operating agents covering advances or compensation under the respective service agreements; and of certain charter-hire payments to owners of chartered vessels. Also, consideration was given to vouchers totaling \$30,332,044.35 pursuant to the provisions of the act of July 31, 1947, 61 Stat. 695, as amended by the act of May 10, 1948, 62 Stat. 213, appropriating to the Secretary of the Treasury a sum not to exceed \$200,000,000 to liquidate such obligations as may be found by the General Accounting Office as

having been properly incurred prior to January 1, 1947, against certain funds of the War Shipping Administration received by the Maritime Commission.

ACCOUNTS

The subject heading Accounts and those to follow—viz, Vouchers, Contracts, and Checks, with their respective subheadings—review briefly the customary governmental audit and accounting control work of the General Accounting Office and comment on the related documents and accounts used to account for and audit the disposition of Government funds.

For a discussion of the distinguishing characteristics of accounting in the Federal Government and the principles by which it is guided as compared with accounting for transactions of a commercial nature, see my annual report for the fiscal year 1945 at pages 18 and 19.

APPROPRIATION, RECEIPT, PERSONAL, AND OTHER ACCOUNTS

The General Accounting Office maintains, for the purpose of audit and settlement of public accounts and pursuant to law, accounts for all general, special, and trust-fund appropriations of the Federal Government and the municipal government of the District of Columbia; subsidiary accounts under appropriations and funds with statutory limitations; receipt and miscellaneous accounts; summary accounts on public debt transactions; general ledger-control accounts on related financial transactions of the Federal and District Governments; and personal accounts with accountable officers. There were established, canceled, and changed during the fiscal year 7,886 appropriation, receipt, limitation, and subsidiary accounts.

WARRANTS

Amounts shown on warrants which are drawn for the most part in the Treasury Department and countersigned in the General Accounting Office and amounts shown on approved requisitions for advances of disbursing funds are recorded in the above accounts. Altogether there were prepared or examined and approved or countersigned by or in the name of the Comptroller General during the year 68,475 warrants and requisitions for disbursing funds as shown in the statistics by classes of documents.

For a detailed statement as to the various kinds of warrants and the particular purposes for which they are drawn, see my annual report for the fiscal year 1947.

FISCAL OFFICERS' ACCOUNTS

Among the many duties imposed upon the General Accounting Office by law is the responsibility for the examination and settlement of the

accounts of accountable officers of the Government (with certain limited exceptions) and the certification to the heads of the agencies concerned of the balances found due the United States. During the fiscal year 1948, 32,309 accounts were received for audit and settlement, which compares with 41,399 during the previous year.

Although the number of accounts received during this fiscal year was considerably less, the reduction in work volume was not in the same proportion. Certain consolidation procedures, particularly in the Navy accounts, by means of which previous smaller accounts were consolidated into larger central accounts, left the total volume of work substantially the same, but reduced the number of accounts. Nevertheless, the audit and settlement work continued to reduce the previously accumulated backlog to an appreciable extent, as evidenced by the fact that during the year the balance of unaudited accounts was reduced from 42,112 to 26,006, and the balance of accounts audited but not settled was reduced from 42,950 to 28,511. From an over-all standpoint, based on the present volume of receipts, this represents less than 2 years' work in the various processes throughout the Office, and is approximately one-third the peak workload of unsettled accounts before the Office at the close of the fiscal year 1946.

There were prepared during the year 23 consolidated statements of fiscal officers' accounts for use in suits as compared with 122 in 1947, 53 in 1946, and 35 in 1945.

INFORMATION SERVICE

The very nature of the work and jurisdiction of the General Accounting Office, plus the fact that it has responsibility for all the fiscal accounts of disbursing officers since the beginning of the Government, accounts to a large degree for the receipt in the Office of a large volume of inquiries and requests for information pertaining to fiscal transactions and related matters which are not directly connected with the current flow of accounts and claims for settlement.

These requests emanate from the various Government departments, bureaus, and agencies, as well as from the general public, and cover, in their entirety, practically every conceivable question that could be raised in connection with governmental transactions. As an aftermath of World War II, and as a result of certain legislation, particularly the benefits afforded to veterans, and the increased retirement benefits with respect to Federal employees, the Office has been faced with an increased volume of work in this category.

To cope with the volume of requests for information and data, there was established on March 27, 1946, in the Reconciliation and Clearance Division, the Records Information Section for the purpose of furnishing such information when possible. Excellent progress has been made in the past year in bringing this segment of work to a near-current

condition, and it is intended that it shall be continued on a current basis hereafter. For statistics as to the number and classes of accounts audited, settled, maintained, established, changed, or canceled, and warrants and documents countersigned see Appendix B, beginning at page 89.

VOUCHERS

The Congress, in the exercise of its control over the public moneys, appropriates funds for carrying on governmental activities and designates the purposes for which the funds may be spent. Expenditures of public funds made by fiscal officers of the Government are evidenced by vouchers and supporting documents forming a part of their accounts. In the audit of such expenditures, the General Accounting Office must satisfy itself that these funds are spent for the purposes for which they were appropriated or authorized, taking into consideration the numerous statutory limitations, restrictions, and prohibitions having general or specific application. During the fiscal year 1948 there were received 19,918,392 vouchers, and 22,970,447 vouchers were audited, leaving unaudited a backlog of 14,964,815 at the end of the fiscal year. As a result of the audit 142,389 notices of exception to disbursing and certifying officers and 56,714 notices of overpayments to carriers were issued.

Comments on collections made through the efforts of the General Accounting Office in its audit work may be found on page 38, and statistics relative to Vouchers appear on page 90 of Appendix B.

NAVY AUDIT BRANCH

The audit of accounts of Navy and Marine Corps disbursing officers, with the exception of payments under cost-reimbursable contracts and payments to common carriers, was continued at Cleveland where there are readily available to the personnel of the Audit Branch consolidated records maintained by the Department of the Navy, including individual pay records of all Navy personnel containing all data necessary for the audit of pay rolls. This branch has been in operation since June 16, 1944, and through cooperation with the Department of the Navy at Cleveland has succeeded in bringing the audit of accounts to completion within an average period of 3 months from the date of receipt of the accounts.

ARMY AUDIT BRANCH

The Army Audit Branch at St. Louis has been in operation for 2½ years during which time it has been possible here also to complete the audit within an average period of 3 months from the date of receipt of accounts. This audit is exclusive of payments under cost-reimbursable contracts and payments to common carriers. The har-

monious relationships with the officials of the Army Finance Center and the centralization of fiscal records pertaining to the Departments of the Army and the Air Force in one location, which eliminates the necessity of correspondence for required information and data, have continued to facilitate the work of the General Accounting Office and the departments in the development and settlement of military claims and the audit and settlement of fiscal officers' accounts.

COLLECTION VOUCHER AUDIT

Examination was continued during the year of schedules of collections, receipts, contracts, and other documents of fiscal officers of the Government, reflecting information relative to receipts. The purpose of such examination was to determine that moneys due and payable to the United States were collected, that the items reported as collected were in the correct amount, and that they were deposited to the credit of the proper appropriation or fund. Questions with respect to the sufficiency and propriety of collections or receipts, or as to the methods of accounting therefor, were raised and communicated to the accountable officers and the departments and agencies concerned.

CONTRACTS

Contracts received in the General Accounting Office under the provisions of section 3743, Revised Statutes, as amended, 41 U. S. C. 20, are examined as to their sufficiency, their conformity with existing law, and their consistency with established public policy. Deficiencies found in the course of examination are communicated to the proper administrative officers for appropriate action to effect stoppage or recovery of payments under the contracts or to correct otherwise valid and enforceable agreements.

During the fiscal year 1948, there were examined a total of 793,272 contracts, renewals, and modifications, including subcontracts, and assignments executed under the Assignment of Claims Act of 1940, 54 Stat. 1029. Statistics on Contracts may be found on page 90, Appendix B.

CHECKS

The reconciliation of the depository accounts of the various accountable officers of the United States Government is performed as a part of the audit and settlement of the accounts of fiscal officers within the scope of the Budget and Accounting Act of 1921, and other accounting statutes. This segment of the work encompasses: (1) The examination, reconciliation, and adjustment of the depository accounts of fiscal officers, including those of the Secretary of the Treasury involving public debt and other transactions, whose disbursing functions are performed wholly or in part by the issuance

of checks drawn on the Treasurer of the United States, the Federal Reserve banks, or other designated banks, including foreign depositaries; (2) the determination of the correct amount of daily clearances of paid card checks, and the preparation of clearance letters and statements of differences advising the Treasurer of the United States and the Federal Reserve banks as to the correct amount of the checks honored, adjustments made or to be made, and the final credit to be allowed; and (3) the preparation of proofs of the disbursing officers' depositary balances, lists of outstanding checks, statements of differences and related adjustment correspondence, reconciliation statements for public debt accounts, and reports of uncurrent checks—that is, checks outstanding and unpaid for one full fiscal year after the fiscal year in which issued—to the Secretary of the Treasury under the act of July 11, 1947, 61 Stat. 308.

Due to the unprecedented increase in the number of checks issued during the war years, the Treasury Department made arrangements to have a large percentage of checks paid through the Federal Reserve banks. To accomplish this objective, a key-punched card check was designed for use with electrical accounting equipment, thereby affording the Federal Reserve banks the opportunity to effect clearances and obtain reimbursements from the Treasury Department on a daily basis. While this far-reaching change was unquestionably advantageous, the General Accounting Office was confronted with a new undertaking of major proportions. To accomplish this undertaking in the years that have followed the inception of the system, under which approximately 84 percent of all Government checks are now issued, the Office has installed suitable electrical accounting equipment.

During the year covered by this report there were received 90,132 depositary accounts involving 266,646,033 checks, and 107,628 accounts containing 386,935,620 checks were reconciled. This represents the reconciliation of 45 percent more checks than were received during the year and reduced the backlog from 466,277,943 to 345,988,356. The recruitment, training, and retention of personnel necessary to perform the electrical accounting functions continues to be a serious problem.

The electrical accounting operations conducted in New York City with respect to card checks issued by the Office of Dependency Benefits, War Department, were discontinued in November 1947 and this work is now performed in Washington.

Statistics on Checks may be found in Appendix B, page 91.

CLAIMS

One of the major functions of the General Accounting Office is the settlement of claims by and against the United States. The number and variety of such claims reflect the magnitude and diversity of the

activities of the various agencies of the Government. In fact, the claims work, as well as all other work of the General Accounting Office, is directly dependent upon the nature and extent of public expenditures. Although the great majority of Government transactions are completed without dispute, every such transaction—even the issuance of a check—gives rise to a potential claim against or by the United States.

CLAIMS JURISDICTION

The settlement of Government claims by the accounting officers was first comprehensively defined by the act of March 3, 1817, 3 Stat. 366, later enacted as section 236 of the Revised Statutes, which, as amended by section 305 of the Budget and Accounting Act, 1921, 31 U. S. C. 71, provides in part that:

All claims and demands whatever by the Government of the United States or against it * * * shall be settled and adjusted in the General Accounting Office.

Although, by virtue of various statutory provisions, the claims jurisdiction of the General Accounting Office is not as exclusive or comprehensive as would appear from the language of the above-quoted statute, it is charged, generally, with the duty of settling claims by and against the United States and does make settlement of all such justiciable claims exclusive jurisdiction of which is not specifically conferred upon another agency.

For a long time, however, the accounting officers were exclusively empowered to settle claims against the United States. Hence, the only redress available to a claimant dissatisfied with the action of the accounting officers on his claim was by petition to the Congress. The Court of Claims, as originally created by the act of February 24, 1855, 10 Stat. 612, possessed only advisory powers, but by the amendatory act of March 3, 1863, 12 Stat. 765, it was authorized to render judgments against the United States in defined classes of cases. The Tucker Act of March 3, 1887, 24 Stat. 505, as amended, vested in the Federal district courts jurisdiction over all claims against the United States not exceeding \$10,000 founded upon the Constitution of the United States, any law of Congress or executive regulations, upon contracts, or for damages in cases not sounding in tort, with certain exceptions, 28 U. S. C. 41 (20). This jurisdiction is concurrent with the Court of Claims.

Nevertheless, in most classes of cases final judgments of the Court of Claims and of the district courts against the United States are paid upon settlements by the General Accounting Office under appropriations made therefor by the Congress, 31 U. S. C. 228. Also, the Office may consider claims barred in the courts by the 6-year statutes of limitations, 28 U. S. C. 41 (20), (262), but not yet barred by the

10-year statute, applicable to claims cognizable by the General Accounting Office, 31 U. S. C. 71a.

It may be pointed out here that in the absence of specific statute, the filing of a claim with, and action thereon by, the General Accounting Office is not a condition precedent to filing suit in the courts; nor is the claimant's right to recover in the courts impaired in any way by the disallowance of his claim by the General Accounting Office. The practical effect of its action, if favorable, is to authorize payment of the claim, and, if adverse, to preclude payment by the administrative officers of the Government. However, if the right of the claimant to payment can be established under applicable principles on the basis of official records and reports furnished by the administrative office involved and evidence presented by himself or otherwise placed in the record, the delay and expense, both to the claimant and the Government, incident to judicial proceedings may be avoided.

In addition to the numerous types of claims that the General Accounting Office is required to settle, many claims arising out of current operations of the Government which ordinarily would be paid by administrative offices are submitted to the General Accounting Office for settlement due to doubt as to their legality. This is particularly true as to claims arising under new legislation that has not been the subject of authoritative interpretation or where the administrative office, for one reason or another, is unable or unwilling on the record to dispose of the matter.

Also, many claims against Government-owned corporations which have authority to settle their own claims are submitted to the General Accounting Office for advice by the corporations themselves due to doubt as to the proper basis of settlement.

CLAIMS BY THE UNITED STATES

In addition to the settlement and adjustment of claims against the United States, the General Accounting Office is charged with the duty of settling and adjusting all claims and demands by the United States against others, and of superintending the recovery of all debts finally certified by it to be due the United States, 28 Stat. 206, as amended, 31 U. S. C. 93. In this connection there is maintained a comprehensive system of debt records in which are reflected uncollectible debts owing the United States reported by the administrative agencies of the Government, as well as amounts found due the United States in the audit and settlement of accounts and claims, and in connection with regular or special investigations and surveys.

Where, upon the examination of a claim against the Government, it is determined that the claim is allowable in whole or part, before any amount is certified for payment the debt record maintained as above indicated is examined. If it appears therefrom that the claim-

ant is indebted to the United States the amount found due him on his claim is applied in whole or in part in liquidation of his indebtedness, or withheld pursuant to the act of March 3, 1875, as amended, 31 U. S. C. 227. When collection of an amount found due the United States cannot be effected by the General Accounting Office by set-off or otherwise, the indebtedness is reported to the Department of Justice for collection.

While the General Accounting Office is charged with superintending the collection of debts finally certified by it to be due the United States, the function of prosecuting in the courts all claims by the United States was lodged with the Department of Justice by section 5 of Executive Order No. 6166, June 10, 1933.

INDIAN CLAIMS

A not inconsiderable portion of the claims work of the General Accounting Office consists of furnishing certain reports to the Indian Claims Commission which was established by the act of August 13, 1946, 60 Stat. 1049. The procedure contemplated by the cited act resulted in a considerable increase in the work in connection with Indian claims during the fiscal year 1948, which work is expected to continue at an increased volume for the next four fiscal years. As to the general relation of the General Accounting Office to the Indian Claims Commission, and the type of work involved, see page 27 of my annual report for the fiscal year 1947.

Besides the 9 reports on petitions, shown in the statistics, which during the fiscal year were completed and transmitted to the Department of Justice for use in Indian tribal suits either before the Court of Claims or Indian Claims Commission, there were 10 such reports on petitions which on June 30, 1948, were in preparation for transmission, and 17 petitions were under examination pending preparation of reports for use in suits before the Commission. However, there have been preliminary reports prepared and forwarded to the Department of Justice on 16 of the 17 reports.

SUMMARY OF CLAIMS WORK

At the beginning of the fiscal year 1948, there were on hand 216,502 claims, other than postal. During the fiscal year there were received 518,526 such claims. Of the total of 735,028, there were settled during the fiscal year 492,830, leaving unsettled at the close of the fiscal year 242,198.

Comments on collections resulting from the claims and other activities of the General Accounting Office will be found on page 38, and further and detailed statistics relative to the claims work of the Office appear on pages 91 to 93 of Appendix B.

POSTAL ACCOUNTS AND CLAIMS

There are maintained in the General Accounting Office the general ledgers for the Post Office Department showing the asset, liability, revenue, appropriation, and expenditure accounts of the Post Office Department and the Postal Service, from which quarterly and annual statements are prepared showing the financial condition. These statements may be found in the annual reports of the Postmaster General.

The General Accounting Office is responsible for the audit and settlement of all accounts and claims resulting from the various activities of the Post Office Department and the Postal Service. The Office has the sole responsibility for determining the availability of appropriation balances and applying to the proper appropriation accounts the sums expended from postal revenues by postmasters and the amounts certified to the Office for payment by the Postmaster General.

AUDIT AND SETTLEMENT

The postal accounts and claims work of the General Accounting Office is in a favorable condition. There was a total workload of 354,368 postmasters' accounts for settlement during the fiscal year 1948, of which 347,355 were settled. Also, 62,886 postal claims were received and 66,066 were settled during the fiscal year.

Statistics on these and other postal matters are shown in Appendix B, pages 93 and 94.

ACCOUNTS WITH FOREIGN COUNTRIES

Postal activities involving money-order, parcel-post, and air-mail services were resumed with 24 additional countries during the year as compared with 16 last year.

The balance due the United States on July 1, 1947, relative to all classes of postal accounts with foreign countries was \$3,321,775.89. Accounts were audited and transmitted to foreign countries during the year in the total amount of \$7,469,195.19 and payments were received in the amount of \$4,117,128.04, leaving a balance of \$6,673,843.04 due the United States by foreign countries on June 30, 1948. There is a credit of \$10,805,896.82 due foreign countries by the United States, leaving a net balance of \$4,132,053.78 due foreign countries on June 30, 1948.

The United States transoceanic air-mail service was further expanded during the year. Collections amounting to \$2,364,819.52 were made from foreign countries for the accounts of the carriers for transportation of foreign air mail. In addition, advance payments amounting to \$6,734,516.10 were made to the carriers for this service under the authority granted the Postmaster General by the act of August 27, 1940, 54 Stat. 862.

Detailed accounting for all postal transactions with foreign countries is maintained solely in the General Accounting Office.

COLLECTIONS

During the fiscal year covered by this report refunds and collections in the total amount of \$106,598,213.45 were made through the audit, claims, and investigative activities of the General Accounting Office. As a result of questions raised in the general audit of receipts and disbursements and by reason of accounting differences stated against accountable officers, collections amounting to \$10,986,464.76 were effected, of which \$6,128,751.25 was collected as a result of the field audit of cost-reimbursable contracts and of receipts and expenditures in connection with the disposition of surplus properties. Of the amount of \$86,276,661.31 recovered from common carriers as overpayments \$9,645,927.75 resulted from passenger and \$76,630,733.56 from freight-transportation expenditures. The amount of \$1,056,759.10 was collected through investigations, inspections, and special audits by calling attention of administrative officers to overpayments or failures to collect amounts due the Government. This amount does not include economies effected through investigative activities which have resulted in the cancellation or reduction of contracts and expenditures, or increases in continuing revenues.

Through the general claims work of the Office there was collected \$7,691,278.24, of which \$6,105,692.02 was recovered by set-off in connection with defaulted contracts, delinquent taxes, and other miscellaneous matters incident to the settlement of claims. Also, collections in the amount of \$587,050.04 were made in the audit and settlement of postal accounts and claims. The amount of \$4,117,128.04 which is not included in the total figure above represents collections of accounts with foreign countries for air-mail transit and other postal services incident to superintending collection of debts due the United States for the service of the Post Office Department as required by statute.

However much money is actually collected and returned to the Treasury, it must always be borne in mind that the deterrent effect of the audit, investigative, and other activities of the General Accounting Office has a far greater monetary value to the Government than the actual collections effected, in that it tends to discourage future irregularities. A detailed statement of collections is shown in Appendix B at page 95.

RECORDS

During the fiscal year 1948, the General Accounting Office continued its efforts to vacate rented privately owned buildings in the District of Columbia, particularly those containing the records of the Office, and

to consolidate, where possible, records maintained in the branches at St. Louis, Mo.; Cleveland, Ohio; and Aurora, Ill. As stated in my annual report for 1947, the Office acquired approximately 400,000 square feet of space in buildings known as the Cameron Quartermaster Depot near Alexandria, Va., and at the end of that year approximately 70,000 square feet had been utilized. The movement of records continued during 1948 and the space allocated at that location is almost fully utilized at present, which has resulted in the consolidation of settled fiscal accounts and examined checks into one location for the first time in nearly two decades. There are, however, extensive files of settled fiscal accounts of the National Military Establishment from 1943 to date, and completed contracts of all departments and agencies from 1926 to date, still located at the field branches, which are being considered for ultimate consolidation with the accounts now filed at the Cameron Depot.

Also, during the year a move was completed whereby all accounts, contracts, and related documents pertaining to the Department of the Army, other than those already housed in the Washington area, were transferred to the Army Audit Branch at St. Louis for the purpose of establishing a single series of records for the department at one location. Accounts of the Navy Department for periods subsequent to July 1, 1947, and contracts completed subsequent to that date, have been retained in the Navy Audit Branch at Cleveland instead of being shipped, as heretofore, to Aurora, Ill. These arrangements have made it possible during the year to eliminate the transportation of tons of records and to relinquish one of the buildings at Aurora, thus affording a substantial savings in rent and transportation costs.

These accomplished consolidations of records and files from widely scattered buildings have resulted in considerable improvement within the Office from a utilization-of-records standpoint, and further consolidations will be made as rapidly as possible in the future.

It might be further stated that these accounting records do not become inactive and assume the status of "old records" merely because settlement has issued. They constitute the records on which the Government must rely to disprove thousands of claims, unjustified or already paid, which are asserted against it each year, in the General Accounting Office, in the courts, and before the Congress in private bills. Incident to the preservation of these accounts for the essential transaction of the public business is the fact that many of them contain documents portraying historical events in the life of the Nation, and their value as such is enhanced with the passing of time. These records are of the class that are periodically transferred to the National Archives as indicated on page 30 of my 1947 annual report.

A discussion pertaining to the disposal of records may be found in chapter I at page 5 of this report.

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ADMINISTRATION

PLANNING

During the year covered by this report the planning staff of my immediate office, at my direction, intensified its efforts in working cooperatively with the officials and staffs of the several divisions of the General Accounting Office to further improve the internal organization and working operations of the Office, and many improvements have been effected. Continuous attention is given to policies and activities of the Office, workloads, quality and quantity of production, and control of the work in all of its aspects in the several divisions with a view to maintaining an effective, careful, and prompt audit of Government financial transactions.

Members of my immediate staff have continued to cooperate and collaborate with the executive departments and agencies, and with the legislative branch of the Government, in achieving increased efficiency and economies throughout the Federal service.

As stated in reports for prior years, the General Accounting Office is constantly analyzing proposed or pending legislation and Executive orders so that they may be properly evaluated in relation to their effect on the work of the Office, either directly or through other departments and agencies. This analysis enables the Office to plan its future programs, which minimizes delays in effecting changes in work methods and procedures.

PERSONNEL

Changes occasioned by the transition from wartime to peacetime conditions continued to affect personnel administration in the General Accounting Office during the fiscal year 1948.

In conformance with established policies of the Office, and subject to applicable laws and regulations, qualified permanent employees who were available for placement because of reduction-in-force processes, downgrading programs, abolition of positions, or otherwise, were placed in vacant authorized positions or in positions made available by displacement of nonpermanent employees. During the year the number of employees on the rolls of the Office was reduced from 10,695 to 9,234, a net reduction of 1,461. In addition to this reduction in

force, 1,121 employees whose services could no longer be utilized in their grades accepted positions in lower grades. During this period actions were processed to confer a permanent or probational civil-service status on 1,519 employees of the Office, bringing the total number of employees with such status to 7,424.

For the purpose of participating in the Federal employees loyalty program, there was established in the General Accounting Office a loyalty board to adjudicate loyalty cases involving employees of the Office. Reports of investigations in 14 such cases were received from the Civil Service Commission, all of which have been adjudicated by the board.

Recruitment and promotion standards for accounting positions in the Corporation Audits Division were established by the Committee of Expert Examiners for the General Accounting Office and approved by the Civil Service Commission, and the Commission authorized the committee to evaluate, in a prescribed manner, the qualifications of applicants. Members of the committee conducted 202 employment investigations, and all accountants who met the qualification standards were accorded a permanent or probational civil-service status.

Other personnel transactions were handled promptly and effectively in line with the policies of the Office.

Personnel statistics may be found on page 96, Appendix B.

FINANCES

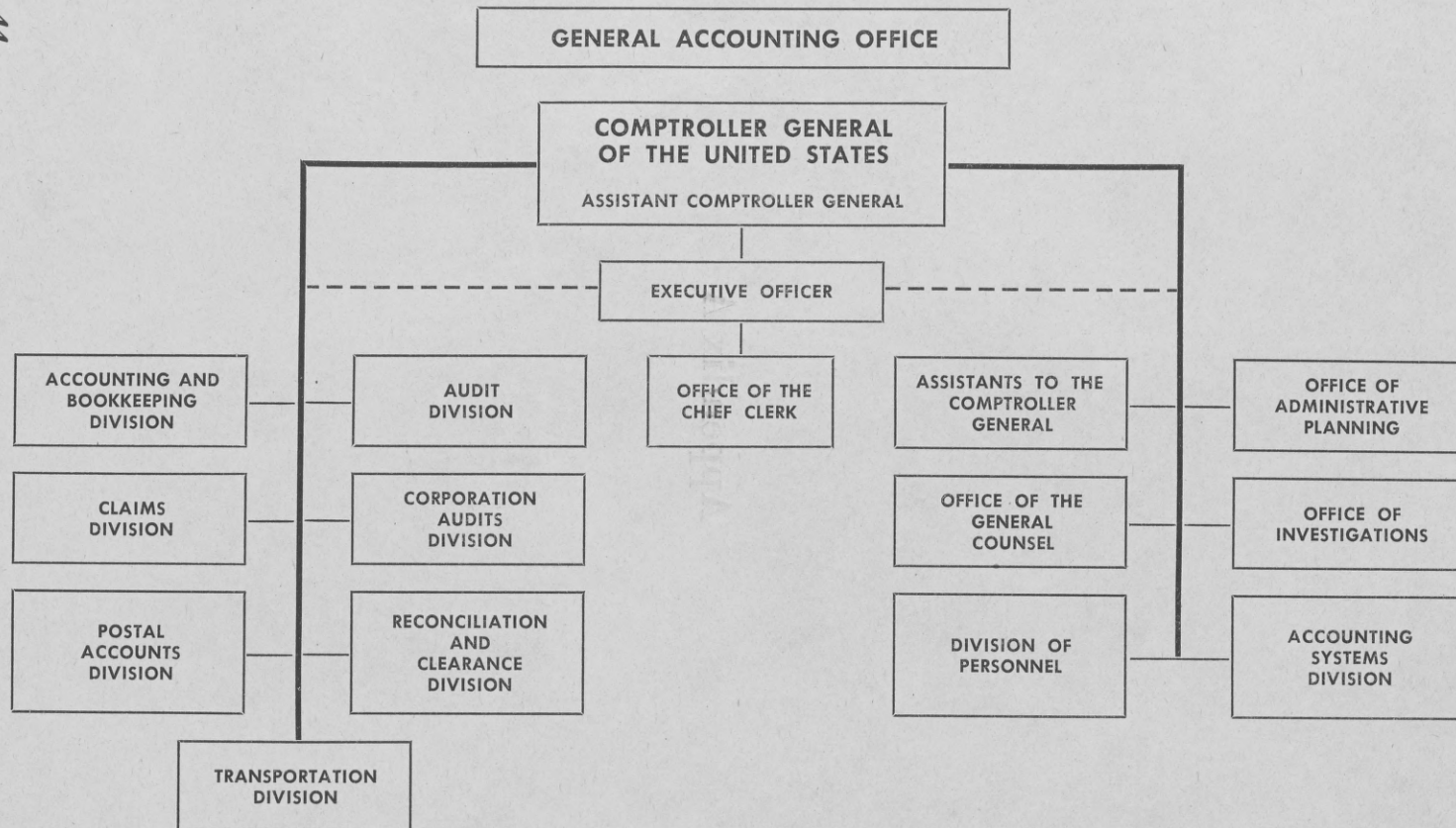
Appropriated funds in the amount of \$36,932,329.98 were available to the General Accounting Office for obligation during the fiscal year. Of this amount \$33,782,460.69 was expended or obligated for the operation of the Office, leaving a balance of \$3,149,869.29, of which \$87,662.38 is available for obligation during the fiscal year 1949.

Miscellaneous and special deposit collections, representing in part the money collected as a result of the audit activities, totaled \$29,820,543.02 during the year as compared with \$76,943,080.82 for the fiscal year 1947 and \$54,754,227.22 for the fiscal year 1946. This decrease in collections is indicative of the postwar curtailment of Government expenditures.

Further details of the finances of the Office will be found on page 97, Appendix B.

Appendix A

ORGANIZATION CHART



Illustrative Decisions Contained in Volume 27 of the Decisions of the Comptroller General of the United States Rendered During the Fiscal Year 1948

Subject of decision:	<i>Reported in volume 27 at page:</i>
Contract modification on basis of war power authority.....	5
Assessments against Government property for State or local improve- ments.....	20
Mileage, travel by more than one privately owned automobile.....	57
Breach of contract conditions as to subletting contract.....	81
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Maximum annual leave accumulation as affected by reestablishment of 60-day limitation.....	120
Quarters allowance to civilian employees while living with military members of family.....	124
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Coal contract price adjustment on account of wage increases.....	173
Status of house trailers as household effects or shipping containers..	181
Validity of marriage by telephone.....	216
Transportation of household effects on a commuted basis.....	267
Withholding of State income taxes from salaries of Federal employees..	372
Coal contract price adjustment, lunch period increase and miners' welfare fund.....	378
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Navy officers without dependents as being entitled to rental allow- ances while in receipt of pay for sea duty.....	432
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Availability of appropriations for payment for utilities at Navy officers' messes.....	517
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Pay, Army nurses and members of Women's Medical Specialist Corps..	530
Legality of telephone rates, absence of State rate-fixing authority..	580
Trust fund for education of Persian students.....	641
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Propriety of Federal personnel contracting with the Government..	735
Extent of temporary storage of household effects incident to change of station.....	753

Illustrative Unpublished Decisions Rendered by the Comptroller General of the United States During the Fiscal Year 1948

Subject of decision and No.:	Date of decision
Sales of old or used equipment, application of sale proceeds to purchase price (B-66458)-----	July 17, 1947
Double compensation, retired personnel employed as consultants (B-67998)-----	Aug. 20, 1947
Check forgery by same or similar name payee (B-70055)-----	Oct. 20, 1947
Presidential recess appointments (B-70592)-----	Nov. 4, 1947
Hawaii gross income tax (B-70233)-----	Dec. 31, 1947
Private medical treatment, military personnel on leaves of absence (B-68035)-----	Feb. 11, 1948
Impossibility of contract performance due to sovereign acts (B-72810)-----	Feb. 18, 1948
Six months' death gratuity payment to common-law wife (B-55411)-----	Mar. 1, 1948
Payment of reward for naval deserter (B-73134)-----	Apr. 21, 1948
Subrogation of claims under Federal Tort Claims Act (B-75120)-----	May 10, 1948
Lump-sum leave payments to secretaries of Customs Court judges (B-75790)-----	May 14, 1948
Separation of employees without compliance with statutory retention conditions (B-75449)-----	May 27, 1948

Appendix B

STATISTICS LEGISLATIVE REPORTS

Reports and miscellaneous inquiries	On hand July 1, 1947	Received during 1948	Disposed of during 1948	On hand June 30, 1948
Reports:				
To the President:				
Reports requested or required by law		22	22	-----
To the Congress and to officers and committees of the Congress:				
Reports required by law		35	35	-----
Reports to officers of the Congress		7	7	-----
Reports requested by committees	13	332	336	9
Voluntary (suggestive) reports and recommendations		51	51	-----
To the Director, Bureau of the Budget:				
Reports requested on enrolled enactments	1	84	85	-----
Reports requested on proposed or pending legislation	10	89	97	2
Replies to miscellaneous inquiries:				
From Members of the Congress	838	6, 189	6, 605	422
Total	862	6, 809	7, 238	433

TABLE OF REPORTS Reports to the Congress During the Fiscal Year 1948

General Accounting Office Ref- erence No.	Date	Subject matter
B-58319	July 2, 1947	Audit of Defense Homes Corporation by the General Accounting Office for the fiscal years 1945 and 1946 (80th, H. Doc. 375).
B-34706	July 3, 1947	Supplement 1 to Reference Manual of Government Corporations (80th, S. Doc. 74).
B-51662	July 10, 1947	Summary of activities of the General Accounting Office under sec. 16 of the Contract Settlement Act of 1944 (80th, S. Doc. 75).
B-62467	July 24, 1947	Conversion of 2 price-minus contracts with the U. S. Maritime Commission to a selective-price contract.
B-58313	do	Audit of Inland Waterways Corporation and subsidiary, Warrior River Terminal Company, by the General Accounting Office for the fiscal year 1946 (80th, H. Doc. 414).
B-58305	July 25, 1947	Audit of corporations of Farm Credit Administration by the General Accounting Office for the fiscal year 1945 (80th, H. Doc. 417).
B-58303	July 29, 1947	Audit of Virgin Islands Company by the General Accounting Office for the fiscal year 1946 (80th, H. Doc. 441).
B-58302	Aug. 13, 1947	Audit of Reconstruction Finance Corporation and affiliated corporations by the General Accounting Office for the fiscal year 1945, Vol. 7, Rubber Reserve Company and Rubber Development Corporation (80th, H. Doc. 444).
B-58302	Oct. 13, 1947	Audit of Reconstruction Finance Corporation and affiliated corporations by the General Accounting Office for the fiscal year 1945, Vol. 2, The RFC Mortgage Company and Federal National Mortgage Association (80th, H. Doc. 450).
B-68521	Oct. 30, 1947	Amendment to a charter agreement with the War Shipping Administration.
B-50686	Nov. 10, 1947	Conversion of a cost-plus-a-fixed-fee contract with the United States Maritime Commission to a fixed-price basis and the subsequent disposal of shipyard facilities and inventory to the contractor.

Reports to the Congress During the Fiscal Year 1948—Continued

General Accounting Office Reference No.	Date	Subject matter
B-58756.....	Nov. 10, 1947	Audit of Government Services, Inc., by the General Accounting Office for the period Jan. 1, 1927, to Dec. 31, 1945.
B-58302.....	Nov. 19, 1947	Audit of Reconstruction Finance Corporation and affiliated corporations by the General Accounting Office for the fiscal year 1945, Vol. 5, Defense Supplies Corporation (80th, H. Doc. 439).
B-67974.....	Nov. 26, 1947	Equitable claim on account of services rendered in Canadian Army by private in the United States Army for which payment was erroneously made to an individual of a similar name (80th, Private Law 326, June 1, 1948).
B-58302.....	Dec. 10, 1947	Audit of Reconstruction Finance Corporation and affiliated corporations by the General Accounting Office for the fiscal year 1945, Vol. 4, Defense Plant Corporation (80th, H. Doc. 474).
A-90047.....	Jan. 27, 1948	Annual Report of the Comptroller General of the United States for the fiscal year 1947 (80th, H. Doc. 464).
B-58300.....	Jan. 29, 1948	Audit of Federal Deposit Insurance Corporation by the General Accounting Office for the fiscal year 1946 (80th, H. Doc. 514).
B-58301.....	Jan. 30, 1948	Audit of Tennessee Valley Associated Cooperatives, Inc., by the General Accounting Office for the fiscal year 1947 and for period to July 30, 1947 (80th, H. Doc. 515).
B-51662.....	Feb. 24, 1948	Summary of activities of the General Accounting Office under sec. 16 of the Contract Settlement Act of 1944 (80th, S. Doc. 121).
B-58320.....	Feb. 25, 1948	Audit of Smaller War Plants Corporation by the General Accounting Office for the fiscal year 1945 and for period July 1, 1945, to Jan. 27, 1946 (80th, H. Doc. 549).
B-58317.....	Mar. 18, 1948	Audit of Panama Railroad Company by the General Accounting Office for the fiscal years 1945 and 1946 (80th, H. Doc. 570).
B-41801.....	Mar. 31, 1948	Audits of United States Maritime Commission and War Shipping Administration by the General Accounting Office for the fiscal years 1946 and 1947 (80th, H. Doc. 585).
B-58305.....	Apr. 6, 1948	Audit of corporations of Farm Credit Administration by the General Accounting Office for the fiscal year 1946 (80th, H. Doc. 598).
B-58302.....	Apr. 12, 1948	Audit of Reconstruction Finance Corporation and affiliated corporations by the General Accounting Office for the fiscal year 1945, Vol. 3, War Damage Corporation (80th, H. Doc. 605).
B-71077.....	Apr. 19, 1948	Equitable claim on account of rental of space accruing by reason of the failure on part of the Government to vacate the premises (80th, S. 2595).
B-58302.....	Apr. 21, 1948	Audit of Reconstruction Finance Corporation and affiliated corporations by the General Accounting Office for the fiscal year 1945, Vol. 9, Petroleum Reserves Corporations (80th, H. Doc. 622).
B-58302.....	do.....	Audit of Reconstruction Finance Corporation and affiliated corporations by the General Accounting Office for the fiscal year 1945, Vol. 10, Disaster Loan Corporation (80th, H. Doc. 623).
B-58310.....	Apr. 29, 1948	Audit of Gorgas Memorial Laboratory of the Gorgas Memorial Institute of Tropical and Preventive Medicine, Inc., by the General Accounting Office for the fiscal year 1947 (80th, H. Doc. 634).
B-58318.....	May 6, 1948	Audit of Export-Import Bank of Washington by the General Accounting Office for the fiscal year 1947 (80th, H. Doc. 641).
B-58316.....	May 19, 1948	Audit of Federal Savings and Loan Insurance Corporation by the General Accounting Office for the fiscal years 1945 and 1946 (80th, H. Doc. 660).
B-58316.....	June 3, 1948	Audit of Home Owners' Loan Corporation by the General Accounting Office for the fiscal year 1947 (80th, H. Doc. 694).
B-58316.....	June 9, 1948	Audit of Federal Home Loan Bank Administration and the Federal home loan banks by the General Accounting Office for the fiscal years 1945 and 1946 (80th, H. Doc. 706).
B-69985.....	June 10, 1948	Equitable claim for refund of purchase price for property purchased from the United States which was never delivered.
B-37427.....	June 15, 1948	Conversion of two cost-plus-a-fixed-fee contracts with the United States Maritime Commission to a fixed-price basis and the subsequent settlement of the fixed-price contract.
B-58302.....	do.....	Audit of Reconstruction Finance Corporation and affiliated corporations by the General Accounting Office for the fiscal year 1945, Vol. 8, U. S. Commercial Company (80th, H. Doc. 713).

Reports to Officers of the Congress During the Fiscal Year 1948

General Accounting Office Reference No.	Officer	Date	Subject matter
B-62820-----	Speaker of the House of Representatives.	Aug. 27, 1947	Accounting forms and procedures for Office of the Sergeant at Arms of the House of Representatives.
A-90048-----	Clerk of the House of Representatives.	Dec. 17, 1947	Reports required to be made by the Comptroller General to the 80th Cong. during the year 1948 (80th, H. Doc. 491).
B-62820-----	Speaker of the House of Representatives.	-----do-----	Audit of accounts and records of the Office of the Sergeant at Arms of the House of Representatives, etc.
B-66581-----	-----do-----	Jan. 14, 1948	Per diem in lieu of subsistence payments to shoe inspectors of the U. S. Marine Corps upon assignment to the plants of successful bidders on shoe contracts.
B-72682-----	Secretary of the Senate-----	Mar. 8, 1948	Accounting procedure for disbursing officer of the Senate.
B-62820-----	Sergeant at Arms of the House of Representatives.	May 17, 1948	Simplified method for payment of salaries, mileage, and expenses of Members, Delegates, and the Commissioner from Puerto Rico of the House of Representatives.
B-62820-----	-----do-----	May 21, 1948	Summary pay roll for salaries, mileage, and expenses of Members, Delegates, etc., of the House of Representatives.
B-77012-----	Disbursing clerk of the House of Representatives.	June 17, 1948	Compensation payable to a retired legislative employee upon his reemployment as general counsel to a special committee.

Reports to Committees of the Congress During the Fiscal Year 1948

General Accounting Office Reference No.	Committee	Date	Subject matter
B-50164----- B-53314-----	House: Expenditures in the Executive Departments.	July 1, 1947	Amendment of sec. 6 of the Government Reorganization Act of 1945 to require affirmative action by the Congress before any reorganization plan submitted by the President would become law (80th, H. R. 3706).
B-58300-----	House: Banking and Currency.	-----do-----	Changes in fiscal status of the Federal Deposit Insurance Corporation (80th, S. 1070).
B-61935-----	Senate: Expenditures in the Executive Departments.	July 3, 1947	Promoting efficiency and economy in the audit of customs transactions.
B-67487-----	House: Foreign Affairs.	-----do-----	Participation by the United States in a proposed inter-American military cooperation program (80th, H. R. 3836).
B-67616-----	House: Expenditures in the Executive Departments.	July 8, 1947	Authorization to the Federal Works Administrator to sell a certain surplus airfield (80th, H. R. 3988).
B-67718-----	House: Judiciary-----	July 9, 1947	Regulation of the practice of law before administrative agencies to protect the public interest (80th, H. R. 2657).
B-39995----- B-42702-----	Senate: Armed Services----	July 10, 1947	Revision of statutory rules for procurement and contracting by the armed services (80th, H. R. 1366).
B-65625-----	Senate: Expenditures in the Executive Departments.	July 11, 1947	Furnishing by the General Accounting Office of certain appropriation data for the use of the committee in its study of accounting forms.
	Joint Committee on Reduction of Nonessential Federal Expenditures.	July 11, 1947	Personnel activities in the General Accounting Office, including number of personnel by classification, promotions, and total amount of expenditures for.
B-53797-----	House: Expenditures in the Executive Departments.	July 15, 1947	Examination and investigation by the General Accounting Office of inventories of Government-owned property and establishment of uniform fiscal control and custodial accountability thereof (80th, H. R. 2847).
B-65851----- B-53541-----	Senate: Civil Service-----	-----do-----	Amendment of sec. 14 of the Veterans' Preference Act of June 27, 1944, to provide that the findings and recommendations of the Civil Service Commission are binding upon administrative offices (80th, H. R. 966).
A-51622-----	Senate: Appropriations, Subcommittee on the District of Columbia.	July 16, 1947	Audit and disbursement procedures for the District of Columbia (80th, H. R. 4106).

Reports to Officers of the Congress During the Fiscal Year 1948—Continued

General Accounting Office Reference No.	Committee	Date	Subject matter
B-67694.....	House: Education and Labor, Subcommittee No. 2 (Institutions).	July 16, 1947	Permanent authority for certain appropriation expenditures of St. Elizabeths Hospital (80th, H. R. 3870).
A-29497.....	Senate: Public Works.....	July 18, 1947	Erection of an office building for the General Accounting Office in the District of Columbia (80th, S. 1634).
B-58756.....	Senate: Civil Service, Subcommittee.	.....do.....	Audit by the General Accounting Office of Government Services, Inc., for the period July 1 to Dec. 31, 1945 (80th, S. Res. 42).
B-39995..... B-42702.....	{Senate: Expenditures in the Executive Departments.	July 19, 1947	Revision of statutory rules for procurement and contracting for use of departments and agencies of the Government generally (proposed amendment to 80th, H. R. 1366).
B-22830..... B-37671.....	}Senate: Public Works.....	July 23, 1947	Amendment of the Tennessee Valley Authority Act of 1933 regarding fiscal procedures (80th, S. 1277).
B-51662.....	Senate: Special Committee to Investigate the National Defense Program.	.....do.....	Supplemental summary of activities of the General Accounting Office under sec. 16 of the Contract Settlement Act of 1944.
B-66950.....	.....do.....	July 24, 1947	War contracts between the United States and certain oil companies.
B-68275.....	Senate: Public Lands.....	.....do.....	Appropriation authorization for the construction of a State tuberculosis sanatorium to provide facilities for the treatment of tuberculous Indians of Montana.
B-43300..... B-58756.....	}Senate: Civil Service, Subcommittee.	Aug. 1, 1947	Collection of public funds expended for compensation to civilian employees of the War Department for services performed in the Pentagon Building cafeteria.
	Joint Committee on Reduction of Nonessential Federal Expenditures.	Aug. 12, 1947	Personnel activities in the General Accounting Office, including number of personnel by classification, promotions, and total amount of expenditures for.
B-64055.....	Senate: Special Committee to Investigate the National Defense Program.	.....do.....	Examination by the General Accounting Office of the financial transactions of a war contractor.
	House: Post Office and Civil Service.	Aug. 14, 1947	Personnel activities in the General Accounting Office, including number of personnel by classification, promotions, etc.
B-30633..... B-34151.....	}House: Expenditures in the Executive Departments.	Aug. 15, 1947	Disposition of surplus athletic equipment to certain associations which encourage participation of youth in athletic and sports programs (80th, H. R. 4370).
B-55966.....	.....do.....	Aug. 18, 1947	Examination by representatives of the General Accounting Office of certain accounts and records of a field office of the War Assets Administration.
B-50164..... B-53314.....	}.....do.....	Aug. 20, 1947	Transfer of certain functions and personnel of the U. S. Coast Guard to the Department of Commerce (80th, H. R. 3972).
B-66825.....	Senate: Special Committee to Investigate the National Defense Program.	.....do.....	Examination by the General Accounting Office of contract settlement entered into by the Government upon termination of a certain war contract.
B-55493.....	.....do.....	Aug. 27, 1947	Examination by the General Accounting Office of alleged acceptance of gratuities by members of the armed services from war contractors.
B-67448.....	House: Appropriations.....	Aug. 28, 1947	Prohibition against availability of public funds to defray cost of commodity shipments abroad after Dec. 31, 1946, under the Liberian program for the construction of a seaport at Monrovia.
B-41801.....	House: Merchant Marine and Fisheries.	Sept. 3, 1947	Accounting problems and the installation of a revised fiscal accounting system in the U. S. Maritime Commission.
B-51662.....	Senate: Expenditures in the Executive Departments.	Sept. 8, 1947	Summary of overliberal allowances and other settlement practices adverse to the interest and welfare of the Government disclosed in examinations by the General Accounting Office of terminated war contract settlements.
B-51662.....	House: Expenditures in the Executive Departments, Subcommittee on Procurement and Buildings.	.....do.....	Do.
	Joint Committee on Reduction of Nonessential Federal Expenditures.	Sept. 11, 1947	Personnel activities in the General Accounting Office, including number of personnel by classification, promotions, and total amount of expenditures for.

Reports to Officers of the Congress During the Fiscal Year 1948—Continued

General Accounting Office Reference No.	Committee	Date	Subject matter
B-64434-----	House: Post Office and Civil Service.	Sept. 11, 1947	Personnel activities in the General Accounting Office, including number of personnel by classification, promotions, etc.
B-64249-----	House: Judiciary-----	Sept. 12, 1947	Relief of former acting postmaster from liability on account of public funds lost in burglary of post office (80th, H. R. 2483).
B-69576-----	House: Expenditures in the Executive Departments, Subcommittee on Surplus Property.	Sept. 15, 1947	Examination by representatives of the General Accounting Office of the financial transactions of a war contractor as to profits realized.
B-69576-----	House: Appropriations-----	-----do-----	Inventory of typewriters in the General Accounting Office and an estimate of future needs for use by the committee in its survey of the typewriter situation in the Government departments and agencies.
B-66825-----	House: Expenditures in the Executive Departments, Subcommittee on Procurement and Buildings.	Sept. 17, 1947	Findings of the General Accounting Office in connection with examination of a contract settlement entered into by the Government upon termination of a certain war contract.
B-14909-----	Senate: Rules and Administration.	Sept. 18, 1947	Inventory of equipment in the U. S. Senate restaurants as of July 31, 1947, and accounting and auditing methods and procedures for the restaurants as operated under contract.
B-51662-----	House: Expenditures in the Executive Departments, Subcommittee on Procurement and Buildings.	Sept. 18, 1947	Findings of the General Accounting Office in connection with examinations of war contract termination settlements.
B-69161-----	Senate: Civil Service, Subcommittee.	Sept. 19, 1947	Inventory of full-time positions in the General Accounting Office with basic salary rates of \$9,975, or over, for use of committee in study of proposed legislation for salary adjustment of such positions (80th, S. 1537).
B-69670-----	House: Expenditures in the Executive Departments, Subcommittee on Procurement and Buildings.	Sept. 23, 1947	Audits by the General Accounting Office of payments by the Government under wartime contracts.
B-59792-----	-----do-----	Sept. 24, 1947	Overpayments made and recoveries effected in connection with certain contracts for the furnishing of petroleum products to the United States.
B-55966-----	House: Expenditures in the Executive Departments.	Sept. 26, 1947	Examination by representatives of the General Accounting Office of certain accounts and records of a field office of the War Assets Administration.
B-69593-----	House: Expenditures in the Executive Departments, Subcommittee on Procurement and Buildings.	Sept. 30, 1947	Examination by the General Accounting Office of a contract settlement entered into by the Government upon termination of a certain war contract.
B-69892-----	Joint Committee on Reduction of Nonessential Federal Expenditures.	-----do-----	Funds available to the General Accounting Office for personal services during fiscal year 1947, estimates for fiscal year 1948, together with number of man-years involved for each year.
B-69594-----	House: Expenditures in the Executive Departments, Subcommittee on Procurement and Buildings.	Oct. 1, 1947	Examination by the General Accounting Office of a contract settlement entered into by the Government on termination of a certain war contract.
B-22830-----	Senate: Expenditures in the Executive Departments.	Oct. 2, 1947	Amendment of sec. 26 of the Tennessee Valley Authority Act of 1933 with reference to deposit of funds and rendering of accounts.
B-37671-----		-----do-----	Amendment of Civil Aeronautics Act of 1938 relating to air-mail transportation rates and providing for audit by General Accounting Office of certain accounts of air-mail carriers (80th, H. R. 3096).
B-58312-----		-----do-----	Examination by the General Accounting Office of a contract settlement entered into by the Government upon termination of a certain war contract.
B-65773-----	House: Interstate and Foreign Commerce.	-----do-----	Do.
B-69595-----	House: Expenditures in the Executive Departments, Subcommittee on Procurement and Buildings.	-----do-----	Do.
B-69596-----	-----do-----	-----do-----	Do.
B-69598-----	-----do-----	-----do-----	Do.
B-69599-----	-----do-----	-----do-----	Do.
B-66825-----	-----do-----	Oct. 3, 1947	Analysis of an overpayment by the Government in a termination settlement of a certain war contract.

Reports to Officers of the Congress During the Fiscal Year 1948—Continued

General Accounting Office Reference No.	Committee	Date	Subject matter
B-69615.....	House: Expenditures in the Executive Departments, Subcommittee on Procurement and Buildings.	Oct. 3, 1947	Examination by the General Accounting Office of a contract settlement entered into by the Government upon termination of a certain war contract.
B-55966.....	House: Expenditures in the Executive Departments, Subcommittee on Surplus Property.	Oct. 6, 1947	Disposition of certain surplus property by War Assets Administration, which after minor repairs was resold at unreasonable profit to post exchanges, etc.
B-55966.....	Senate: Expenditures in the Executive Departments, Subcommittee on Surplus Property.	.....do.....	Do.
B-69589.....	House: Expenditures in the Executive Departments, Subcommittee on Procurement and Buildings.	.....do.....	Examination by the General Accounting Office of a contract settlement entered into by the Government upon termination of a certain war contract.
B-69592.....	.....do.....	.....do.....	Do.
B-69591.....	.....do.....	Oct. 7, 1947	Do.
B-69597.....	.....do.....	.....do.....	Do.
B-70100.....	.....do.....	Oct. 8, 1947	Investigation by the General Accounting Office of contract settlement entered into by the Government upon termination of certain war contracts.
B-14909.....	Senate: Rules and Administration.	Oct. 9, 1947	Audit by the General Accounting Office of the U. S. Senate restaurants for the period July 1, 1946, to July 31, 1947.
B-69600.....	House: Expenditures in the Executive Departments, Subcommittee on Procurement and Buildings.	.....do.....	Examination by the General Accounting Office of a contract settlement entered into by the Government upon termination of a certain war contract.
	Joint Committee on Reduction of Nonessential Federal Expenditures.	Oct. 10, 1947	Personnel activities in the General Accounting Office, including number of personnel by classification, promotions, and total amount of expenditures for.
B-68249.....	Senate: Special Committee to Investigate the National Defense Program.	.....do.....	Examination of the financial transactions of certain war contractors in connection with the procurement of Army contracts.
B-69601.....	House: Expenditures in the Executive Departments, Subcommittee on Procurement and Buildings.	.....do.....	Examination by the General Accounting Office of a contract settlement entered into by the Government upon termination of a certain war contract.
	House: Post Office and Civil Service.	Oct. 13, 1947	Personnel activities in the General Accounting Office, including number of personnel by classification, promotions, etc.
B-69606.....	House: Expenditures in the Executive Departments, Subcommittee on Procurement and Buildings.	.....do.....	Examination by the General Accounting Office of a contract settlement entered into by the Government upon termination of a certain war contract.
B-69972.....	.....do.....	.....do.....	Do.
	Joint Committee on Reduction of Nonessential Federal Expenditures.	Oct. 14, 1947	Personnel activities in the General Accounting Office, including number of personnel by classification, promotions, etc.
B-33799.....	.....do.....	Oct. 15, 1947	Functions, statutory authority therefor, etc., of the General Accounting Office.
B-66825.....	House: Expenditures in the Executive Departments, Subcommittee on Procurement and Buildings.	.....do.....	Examination by the General Accounting Office of a contract settlement entered into by the Government upon termination of a certain war contract.
B-58302.....	Senate: Banking and Currency.	Oct. 16, 1947	Audit reports of the General Accounting Office dealing with subsidiaries of the Reconstruction Finance Corporation for the fiscal year 1945.
B-69607.....	House: Expenditures in the Executive Departments, Subcommittee on Procurement and Buildings.	Oct. 17, 1947	Examination by the General Accounting Office of a contract settlement entered into by the Government upon termination of a certain war contract.
B-64859.....	.....do.....	Oct. 20, 1947	Do.
B-68249.....	Senate: Special Committee to Investigate the National Defense Program.	Oct. 28, 1947	Examination of the books and records of certain war contractors in connection with the procurement of Army contracts.
B-70271.....	Joint Committee on Printing.	.....do.....	Removal of limitations in appropriation acts on expenditures for printing and binding.
B-69605.....	House: Expenditures in the Executive Departments, Subcommittee on Procurement and Buildings.	Oct. 29, 1947	Examination by the General Accounting Office of a contract settlement entered into by the Government upon termination of a certain war contract.
B-69670.....	.....do.....	.....do.....	Summary of various matters disclosed in audits and examinations by the General Accounting Office of war-time contracts.

Reports to Officers of the Congress During the Fiscal Year 1948—Continued

General Accounting Office Reference No.	Committee	Date	Subject matter
B-69971-----	Senate: Appropriations....	Oct. 29, 1947	Annual and sick leave data relating to General Accounting Office personnel.
B-48987-----	House: Judiciary.....	Oct. 31, 1947	Claim for pay and subsistence allowances alleged to be due a volunteer in the war with Spain who was held in the Philippine Islands after the ratification of the treaty of peace (80th, H. R. 2689).
B-67390-----	House: District of Columbia.	-----do-----	Leasing of space in the Armory Building, District of Columbia, for use by the Post Office Department.
B-68061-----	Senate: Expenditures in the Executive Departments.	Nov. 6, 1947	Summaries of specific erroneous payments and payments indicating waste and extravagance of public funds by various Government departments and agencies.
B-68061-----	Senate: Appropriations.....	-----do-----	Do.
B-68061-----	House: Expenditures in the Executive Departments.	-----do-----	Do.
B-68061-----	House: Appropriations.....	-----do-----	Do.
B-58756-----	Senate: Civil Service, Subcommittee on Senate Resolution 42.	Nov. 10, 1947	Audit report by the General Accounting Office on the Government Services, Inc., for period Jan. 1, 1927, to Dec. 31, 1945.
	Joint Committee on Reduction of Nonessential Federal Expenditures.	Nov. 12, 1947	Personnel activities in the General Accounting Office, including number of personnel by classification, promotions, and total amount of expenditures for.
	House: Post Office and Civil Service.	-----do-----	Personnel activities in the General Accounting Office, including number of personnel by classification, promotions, etc.
B-2262-----	Senate: Expenditures in the Executive Departments.	Nov. 13, 1947	Authorizing the Comptroller General to allow credit in the accounts of disbursing officers of the National Guard, in the 48 States, Hawaii, Puerto Rico, and the District of Columbia, for certain erroneous and illegal payments made during the period prior to World War II and discovered as a result of an investigation by the General Accounting Office (80th, S. 1747).
B-9180-----			
B-58302-----	House: Expenditures in the Executive Departments, Subcommittee on Procurement and Buildings.	Nov. 14, 1947	Supporting documents relating to General Accounting Office audit report covering the financial transactions of the Reconstruction Finance Corporation and its affiliated corporations for the fiscal year 1945.
B-64685-----	-----do-----	-----do-----	Examination by the General Accounting Office of a contract settlement entered into by the Government upon termination of a certain war contract and commitment by contractor to refund overpayment in connection therewith.
B-64685-----	Senate: Special Committee to Investigate the National Defense Program.	-----do-----	Examination by the General Accounting Office of a contract settlement entered into by the Government upon termination of a certain war contract and commitment by contractor to refund overpayment in connection therewith.
B-70100-----	House: Expenditures in the Executive Departments, Subcommittee on Procurement and Buildings.	-----do-----	Investigation by the General Accounting Office of a contract settlement entered into by the Government upon termination of a certain war contract.
B-71095-----	Senate: Civil Service.....	-----do-----	Alleged use of telephone service by a Government official for other than official business (80th, S. Res. 41).
B-8201-----	House: Post Office and Civil Service.	Nov. 17, 1947	Summary by the General Accounting Office of defalcations by postmasters during the 10-year period ending with the fiscal year 1947, amounts recovered and net loss to the Government.
B-59149-----			
B-39995-----	Senate: Armed Services.....	-----do-----	Revision of statutory rules for procurement and contracting by the armed services (80th, H. R. 1366).
B-42702-----			
B-48120-----	Senate: Appropriations....	Nov. 18, 1947	Examination by the General Accounting Office of accounts and records covering reclamation projects developed by the Bureau of Reclamation, Department of the Interior.
B-48120-----	House: Appropriations.....	-----do-----	Do.
B-58302-----	House: Expenditures in the Executive Departments, Subcommittee on Procurement and Buildings.	Nov. 19, 1947	Management responsibilities of Reconstruction Finance Corporation subsidiary, Defense Plant Corporation.

Reports to Officers of the Congress During the Fiscal Year 1948—Continued

General Accounting Office Reference No.	Committee	Date	Subject matter
B-58302-----	Senate: Banking and Currency.	Nov. 21, 1947	Audit report by the General Accounting Office dealing with Defense Supplies Corporation, a subsidiary of the Reconstruction Finance Corporation, for the fiscal year 1945.
B-58302-----	House: Expenditures in the Executive Departments, Subcommittee on Procurement and Buildings.	Nov. 25, 1947	Management responsibilities of Reconstruction Finance Corporation subsidiary, Defense Plant Corporation.
B-69584-----	Senate: Civil Service.	Nov. 26, 1947	Method of computing overtime pay for railway mail clerks assigned to road duty.
B-70734-----	House: Judiciary.	-----do-----	Equitable relief to contractors for supplying dairy products to the armed forces (80th, H. R. 3646).
B-71301-----	Senate: Public Lands.	Dec. 1, 1947	Compilation prepared in the General Accounting Office of all Indian tribal cases decided in the Court of Claims of the United States to June 30, 1947.
B-71301-----	House: Public Lands.	-----do-----	Do.
B-58302-----	House: Expenditures in the Executive Departments, Subcommittee on Procurement and Buildings.	Dec. 3, 1947	Management responsibilities of Reconstruction Finance Corporation subsidiary, Defense Plant Corporation.
B-63270-----	Senate: Labor and Public Welfare.	Dec. 4, 1947	Creation of a Government corporation for the purpose of promoting maximum employment, business opportunities, and careers for veterans in a free competitive economy (80th, S. 1652).
B-34706-----	House: Select Committee on Foreign Aid.	Dec. 5, 1947	Analysis by the General Accounting Office of the distinctions between the corporate form agency of the Government and the typical Government department or agency.
B-64290-----	House: Expenditures in the Executive Departments, Subcommittee on Procurement and Buildings.	-----do-----	Examination by the General Accounting Office of a contract settlement entered into by the Government upon termination of certain war contracts.
B-68061-----	Senate: Expenditures in the Executive Departments.	Dec. 8, 1947	Salutary effect on the activities of Government departments and agencies of the interest of the committee in the reports of the Comptroller General of specific erroneous payments and payments indicating waste and extravagance of public funds by various Government departments and agencies.
B-55966-----	Senate: Expenditures in the Executive Departments, Subcommittee on Surplus Property.	Dec. 9, 1947	Summary of receipts from the sales of surplus property to June 30, 1947.
B-69604-----	House: Expenditures in the Executive Departments, Subcommittee on Procurement and Buildings.	-----do-----	Examination by the General Accounting Office of a contract settlement entered into by the Government upon termination of certain war contracts.
B-9180----- B-9188-----	Senate: Armed Services.	Dec. 10, 1947	Status, etc., of officers of the National Guard acting as United States property and disbursing officers (80th, H. R. 4207, S. 1659).
B-9180----- B-9188-----	House: Armed Services.	-----do-----	Do.
B-64055-----	Senate: Special Committee to Investigate the National Defense Program.	-----do-----	Submission by the General Accounting Office to the Department of Justice under the Contract Settlement Act of 1944 of the findings disclosed in its examination of a termination settlement under a certain war contract.
B-71917-----	House: Post Office and Civil Service.	-----do-----	Comparison of the personnel policies, organization, and practices of the General Accounting Office in effect Jan. 1, 1940, and Sept. 30, 1947.
	Joint Committee on Reduction of Nonessential Federal Expenditures.	Dec. 11, 1947	Personnel activities in the General Accounting Office, including number of personnel by classification, promotions, and total amount of expenditures for.
	House: Post Office and Civil Service.	-----do-----	Personnel activities in the General Accounting Office, including number of personnel by classification, promotions, etc.
B-14909-----	Senate: Rules and Administration.	-----do-----	Audit of the U. S. Senate restaurants by the General Accounting Office for the period July 1, 1946, to July 31, 1947.
B-69609-----	House: Expenditures in the Executive Departments, Subcommittee on Procurement and Buildings.	-----do-----	Examination by the General Accounting Office of a contract settlement entered into by the Government upon termination of a certain war contract.

Reports to Officers of the Congress During the Fiscal Year 1948—Continued

General Accounting Office Reference No.	Committee	Date	Subject matter
B-48128-----	House: Post Office and Civil Service.	Dec. 12, 1947	Examination by the General Accounting Office of the awarding of certain post office gas and oil contracts.
B-58302-----	Senate: Banking and Currency.	-----do-----	Audit report by the General Accounting Office on the Defense Plant Corporation, a subsidiary of the Reconstruction Finance Corporation, for the fiscal year 1945.
B-57115-----	Senate: Judiciary-----	Dec. 15, 1947	Reimbursement of administrative deductions for quarters alleged to have been erroneously made from salary of Government employee (80th, S. 944).
B-59792-----	Senate: Special Committee to Study Problems of American Small Business.	Dec. 24, 1947	Ratification and confirmation of amendments to certain contracts for the furnishing of petroleum products to the United States, payments under which had been disallowed by the General Accounting Office (80th, H. R. 4659).
B-63270-----	House: Banking and Currency.	-----do-----	Creation of a Government corporation for the purpose of promoting maximum employment, business opportunities, and careers for veterans in a free competitive economy (80th H. R. 157, H. R. 248, H. R. 458, H. R. 521, H. R. 589, H. R. 602, H. R. 975).
B-51662-----	Senate: Special Committee to Investigate the National Defense Program.	Dec. 30, 1947	Examination by the General Accounting Office of a contract settlement entered into by the Government upon termination of a certain war contract.
B-64692-----			
B-71251-----	House: Expenditures in the Executive Departments, Subcommittee on Procurement and Buildings.	-----do-----	Do.
B-61563-----	-----do-----	Dec. 31, 1947	Submission by the General Accounting Office to the Department of Justice under the Contract Settlement Act of 1944 of the findings disclosed in its examination of a termination settlement under a certain war contract.
B-64532-----			
B-64055-----	Senate: Special Committee to Investigate the National Defense Program.	Jan. 5, 1948	Examination by the General Accounting Office of a contract settlement entered into by the Government upon termination of a certain war contract.
B-64055-----	House: Expenditures in the Executive Departments, Subcommittee on Procurement and Buildings.	-----do-----	Submission by the General Accounting Office to the Department of Justice under the Contract Settlement Act of 1944 of the findings disclosed in its examination of a termination settlement under a certain war contract.
B-72074-----	-----do-----	-----do-----	Examination by the General Accounting Office of a contract settlement entered into by the Government upon termination of a certain war contract.
B-66825-----	-----do-----	Jan. 6, 1948	Recovery of overpayment made by the Government in a termination settlement with a certain war contractor.
B-51662-----			
B-71357-----	Senate: Expenditures in the Executive Departments.	-----do-----	Break-down of amounts involved in General Accounting Office Report of Failure of Administrative Action to Adequately Protect Interests of Government No. 676.
B-72448-----	House: Appropriations-----	-----do-----	General Accounting Office personnel engaged in liaison work between the agency and the legislative branch of the Government as of Dec. 1, 1947.
B-3663-----	Senate: Expenditures in the Executive Departments.	Jan. 7, 1948	Increase in travel expense allowances of Government officers and employees (80th, S. 1841).
B-5019-----			
B-12856-----			
B-21878-----			
B-22906-----			
B-44108-----			
B-64974-----	House: Expenditures in the Executive Departments, Subcommittee on Procurement and Buildings.	Jan. 8, 1948	Examination by the General Accounting Office of contract settlements entered into by the Government upon termination of certain war contracts.
B-69602-----			
	Joint Committee on Reduction of Nonessential Federal Expenditures.	Jan. 9, 1948	Personnel activities in the General Accounting Office, including number of personnel by classification, promotions, and total amount of expenditures for.
	House: Post Office and Civil Service.	-----do-----	Do.

Reports to Officers of the Congress During the Fiscal Year 1948—Continued

General Accounting Office Reference No.	Committee	Date	Subject matter
B-69603.....	House: Expenditures in the Executive Departments, Subcommittee on Procurement and Buildings.	Jan. 9, 1948	Examination by the General Accounting Office of contract settlements entered into by the Government upon termination of certain purchase orders for war procurements.
B-72397.....	House: Judiciary.....	Jan. 12, 1948	Payment of compensation to employees of the Bureau of Prisons for work performed on Saturday half-holidays during the period Mar. 3, 1931, to May 1, 1943 (80th, H. R. 3600).
B-70610.....	House: Expenditures in the Executive Departments, Subcommittee on Procurement and Buildings.	Jan. 14, 1948	Submission by the General Accounting Office to the Department of Justice under the Contract Settlement Act of 1944 of the findings disclosed in its examination of a termination settlement under a certain war contract.
B-64685.....	Senate: Special Committee to Investigate the National Defense Program.	Jan. 16, 1948	Reputation by war contractor of its offer to refund overpayment by the Government upon termination settlement under a certain war contract.
B-70845.....	House: Expenditures in the Executive Departments, Subcommittee on Procurement and Buildings.	.....do.....	Submission by the General Accounting Office to the Department of Justice under the Contract Settlement Act of 1944 of the findings disclosed in its examination of a termination settlement under a certain war contract.
B-68988.....	House: Post Office and Civil Service.	Jan. 21, 1948	Examination by the General Accounting Office of a certain post office.
B-48128.....	House: Expenditures in the Executive Departments.	.....do.....	Establishment of a Department of Transportation (80th, H. R. 4595).
B-71756.....	House: Post Office and Civil Service.	Jan. 23, 1948	Authorization for compensation to employees removed or suspended unjustly from the classified civil service (80th, H. R. 967).
B-40342.....	House: Post Office and Civil Service.	.....do.....	Collection from Government Services, Inc., of indebtedness evidenced by General Accounting Office audit report to be due the United States for the period Jan. 1, 1927, to Dec. 31, 1945.
B-58756.....	Senate: Post Office and Civil Service, Subcommittee on S. Res. 42.	.....do.....	Construction and disposition of San Jacinto-San Vicente aqueduct, and acquisition of necessary rights-of-way (80th, H. R. 3590).
B-48120.....	House: Public Works, Subcommittee of Public Buildings and Grounds.	Jan. 26, 1948	Ratification and confirmation of amendments to certain contracts for the furnishing of petroleum products to the United States, payments under which had been disallowed by the General Accounting Office (80th, H. R. 4650).
B-59792.....	House: Judiciary.....	.....do.....	Examination by the General Accounting Office of operational activities of a certain flood-control project.
B-73129.....	House: Appropriations.....	.....do.....	Audit by the General Accounting Office of the U. S. Senate restaurants operated under contract for the period Aug. 1 to Nov. 22, 1947.
B-14909.....	Senate: Rules and Administration.	Jan. 28, 1948	Submission by the General Accounting Office to the Department of Justice under the Contract Settlement Act of 1944 of the findings disclosed in its examination of a termination settlement under a certain war contract.
B-51662.....	House: Expenditures in the Executive Departments, Subcommittee on Procurement and Buildings.	.....do.....	Accounting problems and the installation of a revised fiscal accounting system in the U. S. Maritime Commission.
B-66825.....	House: Expenditures in the Executive Departments, Subcommittee on Procurement and Buildings.	.....do.....	Annual and sick leave data relating to General Accounting Office personnel.
B-41801.....	House: Merchant Marine and Fisheries.	Jan. 29, 1948	Bonding of Federal officials and employees (80th, H. R. 5067).
B-60971.....	Senate: Appropriations.....	.....do.....	Making the effective date of the Lump-Sum Leave Payment Act of 1944 retroactive to Mar. 14, 1936, for civilian officers and employees of the Federal and District of Columbia Governments who transferred to agencies under different leave systems (80th, H. R. 4948).
B-8201.....	House: Expenditures in the Executive Departments.	Feb. 2, 1948	Do.
B-59149.....	House: Post Office and Civil Service.	.....do.....	Comments on reports and recommendations of the General Accounting Office to the Congress in connection with the audit of the Reconstruction Finance Corporation.
B-21371.....	Senate: Post Office and Civil Service.	.....do.....	Conveyance by War Assets Administration of a surplus military reservation to a State (80th, H. R. 5019).
B-51527.....	Senate: Banking and Currency, Subcommittee on RFC Inquiry.	Feb. 3, 1948	
B-58302.....	Senate: Banking and Currency, Subcommittee on RFC Inquiry.	.....do.....	
B-73156.....	House: Expenditures in the Executive Departments.	.....do.....	

Reports to Officers of the Congress During the Fiscal Year 1948—Continued

General Accounting Office Reference No.	Committee	Date	Subject matter
B-43172-----	Senate: Special Committee to Investigate the National Defense Program.	Feb. 4, 1948	Claim of subcontractor on account of materials and equipment furnished various contractors for use in the construction of the Alaskan Highway.
B-73143-----	Senate: Post Office and Civil Service.	-----do-----	Civil-service status for temporary and war service employees passed over on certain eligible registers (80th, S. 2017).
B-49409-----	House: Post Office and Civil Service.	Feb. 5, 1948	Advancement of effective date of automatic salary increases of officers and employees subject to the Classification Act.
B-69982-----	Senate: Appropriations.	-----do-----	Investigation by the General Accounting Office of a Navy housing project on the island of Guam.
B-73115-----	House: Interstate and Foreign Commerce.	-----do-----	Creation of a National Heart Institute and National Heart Council in the Public Health Service for research and control of diseases of the heart and circulation and to provide grants-in-aid to public or private agencies and individuals for such purposes (80th, H. R. 5087).
B-51662-----	House: Expenditures in the Executive Departments, Subcommittee on Procurement and Buildings.	Feb. 6, 1948	Reporting of overpayments or instances of fraud disclosed in examinations by the General Accounting Office of war contract termination settlements.
B-69615-----	-----do-----	Feb. 9, 1948	Overpayment disclosed in examination by the General Accounting Office of a certain war contract termination settlement.
	Joint Committee on Reduction of Nonessential Federal Expenditures.	Feb. 10, 1948	Personnel activities in the General Accounting Office, including number of personnel by classification, promotions, and total amount of expenditures for.
	House: Post Office and Civil Service.	-----do-----	Personnel activities in the General Accounting Office, including number of personnel by classification, promotions, etc.
B-37616----- B-40857-----	Senate: Judiciary	-----do-----	Statute of limitation for filing of claims under sec. 17 of Contract Settlement Act of 1944 (80th, S. 1983).
B-69735-----	House: Appropriations, Subcommittee on Appropriations for Department of Agriculture.	Feb. 11, 1948	Intra-agency transfer of appropriations by the Soil Conservation Service.
B-71999-----	House: Appropriations, Subcommittee on Independent Offices.	-----do-----	Joint study by the Bureau of the Budget, the Treasury Department and the General Accounting Office of travel procedures of the Federal Government to effect savings in employees' travel expenditures.
B-73115-----	House: Interstate and Foreign Commerce.	-----do-----	Creation of a National Heart Institute and National Heart Council in the Public Health Service for research and control of diseases of the heart and circulation and to provide grants-in-aid to public or private agencies and individuals for such purposes (80th, H. R. 5159).
B-5019-----	House: Expenditures in the Executive Departments.	Feb. 12, 1948	Increase in travel expense allowances of Government officers and employees (80th, H. R. 4933).
B-58312-----	Senate: Public Works, Subcommittee on Flood Control and Improvement of Rivers and Harbors.	-----do-----	Audit by the General Accounting Office of the Tennessee Valley Authority for the fiscal years 1946 and 1947 (80th, S. 1277).
B-71853-----	House: Expenditures in the Executive Departments, Subcommittee on Procurement and Buildings.	-----do-----	Submission by the General Accounting Office to the Department of Justice under the Contract Settlement Act of 1944 of the findings disclosed in its examination of a termination settlement under a certain war contract.
B-66825-----	-----do-----	Feb. 13, 1948	Examination by the General Accounting Office of the Army Price Adjustment Board report of renegotiation with a certain war contractor.
B-73302-----	House: Expenditures in the Executive Departments.	-----do-----	Availability of unexpended funds for transfer to the Bond Sales Division of the Treasury Department for the purpose of employing publicists to combat inflation.
B-73381-----	House: Appropriations.	-----do-----	Authority of the U. S. Maritime Commission to enter into long-term operating-differential subsidy agreements.
B-16545-----	Senate: Public Lands.	Feb. 16, 1948	Transfer of certain administrative functions relating to Indian affairs within the Territory of Alaska from the Department of the Interior to the Territorial government of Alaska, and of the control of the Indian health program to the Public Health Service (80th, S. 2037).

Reports to Officers of the Congress During the Fiscal Year 1948—Continued

General Accounting Office Reference No.	Committee	Date	Subject matter
B-16545.....	Senate: Public Lands.....	Feb. 16, 1948	Indian reservations in Alaska (80th, S. J. Res. 162).
B-26976.....	Senate: Armed Services.....	do.....	Government transportation facilities and services to and from places of business for personnel of the Departments of the Army, Navy, and Air Force (80th, S. 1525).
B-27813.....			
B-32217.....			
B-73483.....	Senate: Post Office and Civil Service.....	do.....	Amendment of Civil Service Retirement Act to credit Members of Congress with service in the armed forces of the United States for retirement purposes (80th, S. 2100).
A-87892.....	Senate: Judiciary.....	Feb. 17, 1948	Claim for remission of liquidated damages assessed under a wartime contract with the United States (80th, H. R. 3425).
A-98462.....			
B-34438.....	Senate: Public Lands.....	do.....	Establishment of a single fund for each Indian tribe; etc. (80th, S. 1210).
B-37616.....	House: Judiciary.....	do.....	Statute of limitation for filing of claims under sec. 17 of Contract Settlement Act of 1944 (80th, H. R. 5040, S. 1983).
B-40857.....			
B-58312.....	House: Public Works.....	do.....	Study by the General Accounting Office of "navigation, fertilizer, and other developmental operations" of the Tennessee Valley Authority (80th, S. 1251).
B-59792.....	Senate: Banking and Currency.....	do.....	Ratification and confirmation of amendments to certain contracts for the furnishing of petroleum products to the United States, payments under which had been disallowed by the General Accounting Office (80th, S. 1857, H. R. 4659).
B-72056.....	House: Expenditures in the Executive Departments, Subcommittee on Procurement and Buildings.....	do.....	Submission by the General Accounting Office to the Department of Justice under the Contract Settlement Act of 1944 of the findings disclosed in its examination of a termination settlement under a certain war contract.
B-73156.....	Senate: Expenditures in the Executive Departments.....	do.....	Conveyance by War Assets Administration of a surplus military reservation to a State (80th, S. 1998, H. R. 5019).
B-71423.....	House: Post Office and Civil Service.....	Feb. 18, 1948	Ratification of administrative promotions of certain employees on military furlough from the field postal service (80th, H. R. 5260).
B-71809.....	House: Expenditures in the Executive Departments, Subcommittee on Procurement and Buildings.....	do.....	Submission by the General Accounting Office to the Department of Justice under the Contract Settlement Act of 1944 of the findings disclosed in its examination of termination settlements under certain war contracts.
B-49409.....	House: Post Office and Civil Service.....	Feb. 19, 1948	Advancement of effective date of automatic salary increases of officers and employees subject to the Classification Act and of grade-to-grade promotions of officers and employees in the postal service (80th, H. R. 5245).
B-24123.....	Senate: Judiciary.....	Feb. 20, 1948	Board of arbitration to adjudicate claim of a certain contractor for losses incurred in paying excessive war-risk marine insurance authorized by certain Federal officials (80th, H. R. 3499).
B-28620.....			
B-29209.....			
B-29945.....			
B-70100.....	House: Expenditures in the Executive Departments, Subcommittee on Procurement and Buildings.....	do.....	Investigation by the General Accounting Office of a termination settlement by the Government with a certain war contractor.
B-73205.....	Senate: Appropriations.....	do.....	Construction of a steam plant by the Tennessee Valley Authority.
B-30927.....	House: Expenditures in the Executive Departments.....	Feb. 25, 1948	Amendment of the Surplus Property Act to permit surplus property outside the United States, suitable for erosion control, etc., to be disposed of within the United States (80th H. R. 5196).
B-30927.....	do.....	do.....	Amendment of the Surplus Property Act to impose certain conditions on Government agencies exercising priority rights to secure surplus property for transfer to private industry (80th, H. R. 5195).
B-69735.....	House: Appropriations, Subcommittee on Appropriations for Department of Agriculture.....	do.....	Investigation by the General Accounting Office of the accounting practices of the Soil Conservation Service and the accuracy of its accounting to the Congress for appropriated funds.

Reports to Officers of the Congress During the Fiscal Year 1948—Continued

General Accounting Office Reference No.	Committee	Date	Subject matter
B-69982	Senate: Appropriations	Feb. 25, 1948	Investigation by the General Accounting Office of a Navy housing project on the island of Guam.
B-10069 B-58306	{ Senate: Agriculture and Forestry, Subcommittee on S. 1322.	Feb. 26, 1948	Federal charter for the Commodity Credit Corporation (80th, S. 1322).
B-69670	House: Expenditures in the Executive Departments, Subcommittee on Procurement and Buildings.	do	Examination by the General Accounting Office of contract settlements entered into by the Government upon termination of certain war contracts.
B-73688	House: Expenditures in the Executive Departments.	do	Interdepartmental transfer of a surplus war ordnance plant (80th, H. R. 5305).
B-73753	Senate: Post Office and Civil Service.	do	Salary differential for employees of the Post Office Department in Puerto Rico (80th, S. 2151).
B-51662 B-69609 B-69972	{ House: Expenditures in the Executive Departments, Subcommittee on Procurement and Buildings.	Feb. 27, 1948	Refunds by contractors since Sept. 1, 1947, of overpayments by the Government in war contract termination settlements.
B-58300	Senate: Expenditures in the Executive Departments.	do	Audit by the General Accounting Office of the Federal Deposit Insurance Corporation for the fiscal year 1946.
B-65625	do	do	Governmental accounting and financial reporting.
B-59501 B-67396	} Senate: Armed Forces.	Mar. 1, 1948	Authorization for payment of registration or other fees which are a condition precedent to the attendance by personnel of the Naval Establishment at meetings of technical, professional, scientific, and other similar organizations (80th, S. 1788).
B-71423	Senate: Post Office and Civil Service.	do	Ratification of administrative promotions of certain employees on military furlough from the field postal service (80th, S. 2181).
B-71756	Senate: Interstate and Foreign Commerce.	do	Establishment of a Department of Transportation (80th, S. 1812, H. R. 4595).
B-58607	Senate: Judiciary	Mar. 2, 1948	Claim for travel pay and allowances incident to service with the Regular U. S. Army in the Philippine Islands following the war with Spain (80th, S. 1377).
B-73753	House: Post Office and Civil Service.	do	Salary differential for employees of the Post Office Department in Puerto Rico (80th, H. R. 4305, S. 2151).
B-30927	House: Expenditures in the Executive Departments.	Mar. 3, 1948	Amendment of the Surplus Property Act of 1944 to empower the War Assets Administrator to secure title to real property on which the Government owns the building structures, etc.
B-57680	House: Judiciary	do	Expenditures of Federal Prison Industries, Inc., for training of Federal prisoners (80th, S. 1648).
B-73780	Senate: Post Office and Civil Service.	do	Increase in travel expense allowances of certain railway postal employees (80th, S. 2152).
B-73302	House: Expenditures in the Executive Departments.	Mar. 4, 1948	Availability of unexpended funds for transfer to the Bond Sales Division of the Treasury Department for the purpose of employing publicists to combat inflation.
B-22830 B-37671 B-58312	{ Senate: Expenditures in the Executive Departments.	Mar. 5, 1948	Amendment of the Tennessee Valley Authority Act of 1933 regarding fiscal procedures.
B-72457	Senate: Minority Policy	Mar. 8, 1948	Set-off of amount owing from the United States to Government contractor under one contract against indebtedness of the contractor to the United States under another contract or otherwise.
A-13840	House: Judiciary	Mar. 9, 1948	Statute of limitation for filing of claims under the Federal Tort Claims Act (80th, H. R. 4682).
A-13840	do	do	Amendment of the Federal Tort Claims Act to provide for retroactive application of the act (80th, H. R. 42).
B-22030 B-37616	} do	do	Amendment of the Contract Settlement Act of 1944 to authorize payment of additional compensation to certain war contractors who failed to recover reasonable costs (80th, H. R. 4928, H. R. 5192).

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General Accounting Office Reference No.	Committee	Date	Subject matter
B-22830----- B-58312-----	}Senate: Public Works-----	Mar. 9, 1948	Findings by the General Accounting Office in its audit of the Tennessee Valley Authority for the fiscal years 1946 and 1947 and recommendations by the General Accounting Office, for the use of the committee in enacting legislation to amend the Tennessee Valley Authority Act.
B-65851-----	Senate: Post Office and Civil Service.	Mar. 10, 1948	Submission by appointing officers to the Civil Service Commission of reasons for failure to consider priority rights of 10-point preference veterans (80th, S. 2224).
B-71423-----	do-----	Mar. 11, 1948	Administrative promotions of certain employees on military furlough from the field postal service.
	Joint Committee on Reduction of Nonessential Federal Expenditures.	Mar. 12, 1948	Personnel activities in the General Accounting Office, including number of personnel by classification, promotions, and total amount of expenditures for.
	House: Post Office and Civil Service.	do-----	Personnel activities in the General Accounting Office, including number of personnel by classification, promotions, etc.
A-51218----- B-4973-----	}House: Judiciary-----	do-----	Claim of Army officer for amounts involved in dual payments to him for civilian per diem allowances and Army allowances for quarters and subsistence while detailed to a civilian position (80th, H. R. 4526).
B-10069-----	}House: Banking and Cur-	do-----	Federal charter for the Commodity Credit Corporation (80th, H. R. 30, S. 1322).
B-58306-----	rency.		
B-59173-----	House: Judiciary-----	do-----	Claim for reimbursement of household effects transportation costs incident to change of duty station of civilian employee (80th, H. R. 3955).
B-59501----- B-67396-----	}House: Armed Services-----	do-----	Authorization for payment of registration or other fees which are a condition precedent to the attendance by personnel of the Naval Establishment at meetings of technical, professional, scientific, and other similar organizations (80th, H. R. 4489, S. 1788).
B-74036-----	Senate: Post Office and Civil Service.	do-----	Annuities for investigatory personnel of the Treasury Department after 20 years of service or more (80th, S. 2206).
B-70100-----	House: Expenditures in the Executive Departments, Subcommittee on Procurement and Buildings.	Mar. 15, 1948	Investigation by the General Accounting Office of termination settlement made by the Government with a certain war contractor.
B-74254-----	House: Interstate and Foreign Commerce.	do-----	Federal aid to States to develop and maintain local public health services in order to promote the general welfare of the people and in the interest of national security (80th, H. R. 5644, H. R. 5678).
B-74295-----	Senate: Post Office and Civil Service.	do-----	Changes in Classification Act salary rates and creation of an "administrative and executive" classification service (80th, S. 2265).
B-68337-----	House: Expenditures in the Executive Departments, Subcommittee on Procurement and Buildings.	Mar. 16, 1948	Irregularities in the award and performance of certain war contracts.
B-74216-----	Senate: Armed Services-----	do-----	Increase in travel expense allowances of personnel of the armed services (80th, S. 2174).
B-74216-----	House: Armed Services-----	do-----	Increase in travel expense allowances of personnel of the armed services (80th, H. R. 5393).
B-37495----- B-55493-----	}House: Expenditures in the Executive Departments, Subcommittee on Procurement and Buildings.	Mar. 17, 1948	Investigation by the General Accounting Office of the books and records of a certain war contractor.
B-42019----- B-44859-----	}do-----	do-----	General Accounting audit of wartime freight transportation payments by the United States.
B-42019----- B-44859-----	}House: Appropriations, Subcommittee on Independent Offices.	do-----	Do.
B-42019----- B-44859-----	}Senate: Appropriations, Subcommittee on Independent Offices.	do-----	Do.
B-42019----- B-44859-----	}Senate: Expenditures in the Executive Departments.	do-----	Do.

Reports to Officers of the Congress During the Fiscal Year 1948—Continued

General Accounting Office Reference No.	Committee	Date	Subject matter
B-66473.....	Senate: Interstate and Foreign Commerce.	Mar. 18, 1948	Statute of limitation on actions for recovery of undercharges and overcharges by or against common carriers (80th, H. R. 2759).
B-74430.....	House: Judiciary.....	.....do.....	Statute of limitation on actions against the United States in certain suits in admiralty (80th, H. R. 4873).
B-71423.....	Senate: Post Office and Civil Service.	Mar. 19, 1948	Credit for military service in determining salary rate and grade promotions of veterans of World War II returning to civilian positions in the field service of the Post Office Department (80th, S. 2167).
B-69609.....	House: Expenditures in the Executive Departments, Subcommittee on Procurement and Buildings.	Mar. 22, 1948	Overpayment by the Government in a termination settlement under a certain war contract.
B-74566.....	Senate: Expenditures in the Executive Departments.	.....do.....	Joint study by the Bureau of the Budget, the Treasury Department, and the General Accounting Office of Federal property accounting.
B-10069..... B-58306.....	{ Senate: Agriculture and Forestry, Subcommittee on S. 1322.	Mar. 23, 1948	Federal charter for the Commodity Credit Corporation (80th, S. 1322).
B-74461.....	House: Expenditures in the Executive Departments.	.....do.....	Disposition to various States of Federal surplus real property, etc., for use as public parks, recreational areas, and historic monuments (80th, H. R. 5799).
B-32038..... B-32408..... B-42838.....	{ Senate: Judiciary.....	Mar. 24, 1948	Relief of military and civilian personnel for loss of or damage to personal property incident to service with the Government (80th, S. 2219).
B-58756.....	Senate: Post Office and Civil Service.	.....do.....	Collection from Government Services, Inc., of indebtedness evidenced by General Accounting Office audit report to be due the United States for the period Jan. 1, 1927, to Dec. 31, 1945.
B-58756.....	Senate: Post Office and Civil Service, Subcommittee on S. Res. 42.	.....do.....	Do.
B-74119.....	Senate: Post Office and Civil Service.	.....do.....	Free postal privileges to hospitalized members of the armed forces and veterans (80th, S. 347, S. J. Res. 193).
B-55712.....	Senate: Judiciary.....	Mar. 25, 1948	Creation or chartering of a private nonprofit corporation to be known as the Seabee Veterans of America and provision for an audit of the financial transactions of the corporation by the General Accounting Office (80th, S. 2321).
B-71423.....	House: Post Office and Civil Service.	.....do.....	Credit for military service in determining salary rate and grade promotions of veterans of World War II returning to civilian positions in the field service of the Post Office Department (80th, H. R. 4991, S. 2167).
A-82386.....	House: Armed Services.....	Mar. 26, 1948	Claim for increased Navy retired pay (80th, H. R. 4543).
B-42019..... B-44859.....	{ House: Expenditures in the Executive Departments, Subcommittee on Procurement and Buildings.	.....do.....	General Accounting Office audit of wartime freight transportation payments.
B-69602.....	.....do.....	Mar. 30, 1948	Findings by the General Accounting Office upon examination of termination settlements effected under the authority of the Contract Settlement Act and the salutary effect of congressional consideration of such reports.
B-73686.....	Senate: Congressional Aviation Policy Board.	.....do.....	Permanent legislation for settlement of claims arising from the termination of contracts of the armed services.
B-74695.....	Senate: Appropriations, Subcommittee on Treasury and Post Office Departments.	.....do.....	Increase in the amount of the general supply fund of the Treasury Department in the fiscal year 1949.
B-22030..... B-55646.....	{ House: Judiciary.....	Mar. 31, 1948	Proposed amendment to the act of Aug. 7, 1946, authorizing relief in certain hardship cases where work, supplies, or services were furnished to the Government under war contracts (80th, H. R. 5538).

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General Accounting Office Reference No.	Committee	Date	Subject matter
B-41801.....	House: Merchant Marine and Fisheries.	Mar. 31, 1948	Audit report by the General Accounting Office on the U. S. Maritime Commission and the War Shipping Administration for the fiscal years 1946 and 1947.
B-74011.....	House: Expenditures in the Executive Departments, Subcommittee on Procurement and Buildings.	Apr. 2, 1948	Availability of public funds for the purchase of certain real property by the Department of the Army.
B-74794.....	House: Post Office and Civil Service.	.....do.....	Claim of a civilian employee for credit for time served with the armed forces of the United States in computing automatic salary increases.
B-62832.....	House: Expenditures in the Executive Departments, Subcommittee on Procurement and Buildings.	Apr. 6, 1948	Offer in compromise by a war contractor in connection with termination settlements under its war contracts.
B-66825.....	.....do.....	.....do.....	Examination by the General Accounting Office of the operations of a certain war contractor respecting production results.
B-68061.....	House: Appropriations.....	Apr. 7, 1948	Summaries of specific erroneous payments and payments indicating waste and extravagance of public funds by various Government departments and agencies.
B-68061.....	Senate: Expenditures in the Executive Departments, Investigations Subcommittee.	.....do.....	Do.
B-68061.....	Senate: Expenditures in the Executive Departments.	.....do.....	Do.
B-68061.....	Senate: Appropriations.....	.....do.....	Do.
B-68061.....	House: Expenditures in the Executive Departments.	.....do.....	Do.
B-71999.....	House: Appropriations, Subcommittee on Independent Offices.	.....do.....	Waste and extravagance in the expenditure of public funds for travel expenses of civilian employees of the Government, and joint study by the Bureau of the Budget, the Treasury Department, and the General Accounting Office of travel procedures of the Federal Government to effect savings in employees' travel expenditures.
B-66473.....	Senate: Interstate and Foreign Commerce.	Apr. 8, 1948	Statute of limitation on actions for recovery of undercharges and overcharges by or against common carriers (80th, H. R. 2759).
	Joint Committee on Reduction of Nonessential Federal Expenditures.	Apr. 9, 1948	Personnel activities in the General Accounting Office, including number of personnel by classification, promotions, and total amount of expenditures for.
	House: Post Office and Civil Service.	.....do.....	Personnel activities in the General Accounting Office, including number of personnel by classification, promotions, etc.
A-32052..... A-89172.....	House: Judiciary.....	Apr. 12, 1948	Travel pay and subsistence benefits for military service in the Philippine Islands during the war with Spain (80th, H. R. 3651).
B-75348.....	House: Appropriations, Subcommittee on Government Corporations.	.....do.....	Adequacy of managerial and financial controls afforded the Institute of Inter-American Affairs by the act providing for its reincorporation.
B-69589.....	House: Expenditures in the Executive Departments, Subcommittee on Procurement and Buildings.	Apr. 13, 1948	Report by contracting agency in conflict with findings of the General Accounting Office as to overpayments by the Government upon termination of certain war purchase orders under contract.
B-75348.....	Senate: Foreign Relations.....	.....do.....	Adequacy of managerial and financial controls afforded the Institute of Inter-American Affairs by the act providing for its reincorporation.
B-75348.....	House: Foreign Affairs.....	.....do.....	Do.
B-75363.....	Senate: Expenditures in the Executive Departments.	.....do.....	Revision and simplification of the organization and procedures for the procurement, utilization, and disposal of Government property, on a permanent basis under a single agency.
B-73569.....	House: Expenditures in the Executive Departments, Subcommittee on Procurement and Buildings.	Apr. 14, 1948	Submission by the General Accounting Office to the Department of Justice under the Contract Settlement Act of 1944 of the findings disclosed in its examination of a termination settlement under a certain war contract.

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General Accounting Office Reference No.	Committee	Date	Subject matter
B-75045.....	House: Expenditures in the Executive Departments.	Apr. 14, 1948	Amendment of sec. 215 of the Budget and Accounting Act, 1921, to provide for submission of departmental budget estimates to both Congress and Bureau of the Budget (80th H. R. 6032).
B-47891.....	House: Judiciary.....	Apr. 15, 1948	Permitting retired members of the armed forces and members of the Reserve components thereof to act as agents or attorneys for prosecuting claims against the United States (80th, H. R. 4410).
B-68988..... B-48128.....	} House: Post Office and Civil Service.	.....do.....	Examination by the General Accounting Office of a certain post office.
B-68061.....	House: Expenditures in the Executive Departments.	Apr. 16, 1948	Collections of erroneous payments and payments indicating waste and extravagance of public funds by various Government departments and agencies reported by the Comptroller General.
B-72945.....	House: Judiciary.....	.....do.....	Claim for reimbursement of cost of transportation of dependents on change of official duty station under administrative authorization issued subsequent to order of change of permanent duty station (80th, H. R. 5423).
B-75345.....	Senate: Interstate and Foreign Commerce.	.....do.....	Development of an international air-transportation system adapted to the needs of the foreign commerce, postal service and national defense of the United States (80th, S. 2451).
B-75343.....	.....do.....	Apr. 19, 1948	Study of causes and characteristics of thunderstorms to aid in the safety of aviation (80th, S. 2456).
B-75344.....	.....do.....	.....do.....	Establishment of a Joint Congressional Committee on Aviation Policy (80th, S. J. Res. 205).
B-75374.....	Senate: Judiciary.....	.....do.....	Indebtedness of civilian employee on account of erroneous payment by the Government of costs for transportation of household effects incident to his change of duty station (80th, S. 2440).
A-22891.....	Senate: Expenditures in the Executive Departments.	Apr. 20, 1948	More economical operation of the general supply fund of the Bureau of Federal Supply, Department of the Treasury (80th, S. 1728).
A-22891.....	House: Expenditures in the Executive Departments.	.....do.....	More economical operation of the general supply fund of the Bureau of Federal Supply, Department of the Treasury (80th, H. R. 4412).
B-10069..... B-58306.....	} House: Banking and Currency.	.....do.....	Federal charter for the Commodity Credit Corporation (80th, H. R. 6214).
B-74255.....	Senate: Post Office and Civil Service.	.....do.....	Credit for military service and wartime service in another Government agency in determining salary rate and grade promotion of a veteran of World War II returning to a civilian position in the field service of the Post Office Department.
B-75399.....	Senate: Interstate and Foreign Commerce.	.....do.....	Amendment of the Civil Aeronautics Act of 1938 to regulate interstate contract carriers by air (80th, S. 2449).
B-75409.....	.....do.....	.....do.....	Coordination of aviation policy to improve the administration of the Civil Aeronautics Act of 1938 and to establish an independent Office of Air Safety (80th, S. 2448).
B-58311.....	House: Appropriations Subcommittee on Government Corporations.	Apr. 21, 1948	Changes in the organization of the Federal Home Loan Bank Board; etc., to effect economies and efficiency in operation.
B-66473.....	Senate: Interstate and Foreign Commerce, subcommittee.	.....do.....	Statute of limitation on actions for recovery of undercharges and overcharges by or against common carriers (80th, H. R. 2759).
B-70165.....	House: Appropriations, Subcommittee on Government Corporations.	.....do.....	Payments in lieu of taxes by Public Housing Administration to local housing authorities.
B-73780.....	House: Post Office and Civil Service.	.....do.....	Increase in travel expense allowances of certain railway postal employees (80th, H. R. 5306, S. 2152).
B-10069..... B-58306.....	} House: Banking and Currency.	Apr. 22, 1948	Federal charter for the Commodity Credit Corporation (80th, H. R. 6214, H. R. 6263).
B-66473.....	House: Judiciary.....do.....	Limitation on the period within which contract actions may be brought by the United States (80th, H. R. 1256).

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General Accounting Office Reference No.	Committee	Date	Subject matter
B-70100.....	House: Expenditures in the Executive Departments, Subcommittee on Procurement and Buildings.	Apr. 22, 1948	Investigation by the General Accounting Office of contract settlements entered into by the Government upon termination of certain war contracts and of the destruction of pertinent war-contract records and questionable disposition of termination inventories under the involved contracts.
B-72831.....	do.....	do.....	Submission by the General Accounting Office to the Department of Justice under the Contract Settlement Act of 1944 of the findings disclosed in its examination of termination settlements under certain war contracts.
B-73027.....	do.....	do.....	Examination by the General Accounting Office of contract settlements entered into by the Government upon termination of certain cost-plus-a-fixed-fee contracts.
B-74018.....	do.....	Apr. 26, 1948	Irregularities in connection with certain Army contracts.
B-75363.....	House: Expenditures in the Executive Departments.	do.....	Revision and simplification of the organization and procedures for the procurement, utilization, and disposal of Government property, on a permanent basis under a single agency.
B-74255.....	House: Post Office and Civil Service.	Apr. 27, 1948	Credit for military service and wartime service in another Government agency in determining salary rate and grade promotion of a veteran of World War II returning to a civilian position in the field service of the Post Office Department.
B-8201..... B-59149.....	do.....	Apr. 28, 1948	Collection action to recover amounts involved in defalcations of postmasters during the fiscal years 1938 to 1947, and disciplinary and penal action taken by the Post Office Department or by the Department of Justice.
B-75335.....	Senate: Interstate and Foreign Commerce.	do.....	Amendment of sec. 805 (c) of the Merchant Marine Act, 1936, to remove the bar in the computation of costs in determining profits by contractors, etc., of the compensation limitation of \$25,000 per annum allowable for personal services payable to directors, officers, or employees of said contractors, etc. (80th, S. 2465).
B-75418.....	Senate: Armed Services.....	do.....	Maintenance of a healthy and expandable aircraft industry in the United States by planning for military aircraft requirements and developing procurement facilities (80th, S. 2447).
B-75481.....	Senate: Post Office and Civil Service.	Apr. 29, 1948	Claim by former officer of the armed forces for payment of per diem allowances and proceeds of an undelivered check.
B-68988..... B-48128..... B-75609.....	House: Post Office and Civil Service. House: Interstate and Foreign Commerce.	May 3, 1948 do.....	Examination by the General Accounting Office of a certain post office. Increase in capital stock, extension of transportation service, etc., of Inland Waterways Corporation (80th, H. R. 6236).
B-58305.....	Senate: Agriculture and Forestry.	May 5, 1948	Audit report by the General Accounting Office of the corporations of the Farm Credit Administration for the fiscal year 1946.
B-22830..... B-58312.....	Senate: Public Works, Subcommittee.	May 6, 1948	Allocations of cost of multiple-use power facilities of Tennessee Valley Association, and review thereof by the General Accounting Office.
B-74017.....	House: Expenditures in the Executive Departments, Subcommittee on Procurement and Buildings.	May 7, 1948	Examination by the General Accounting Office of a contract settlement entered into by the Government upon termination of a certain war contract.
	Joint Committee on Reduction of Nonessential Federal Expenditures.	May 12, 1948	Personnel activities in the General Accounting Office, including number of personnel by classification, promotions, and total amount of expenditures for.
	House: Post Office and Civil Service.	do.....	Personnel activities in the General Accounting Office, including number of personnel by classification, promotions, etc.
B-58316.....	Senate: Banking and Currency.	do.....	Changes in the fiscal policies and procedures of the Federal Home Loan Banks, etc. (80th, H. R. 2799).
B-75409.....	Senate: Interstate and Foreign Commerce.	do.....	Coordination of aviation policy to improve the administration of the Civil Aeronautics Act of 1938 and to establish an independent Office of Air Safety (80th, S. 2601, S. 2602, S. 2603).

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General Accounting Office Reference No.	Committee	Date	Subject matter
B-41801-----	Senate: Expenditures in the Executive Departments.	May 13, 1948	Surveys and audits by the General Accounting Office of the financial transactions of the U. S. Maritime Commission and War Shipping Administration, and reporting currently to the congressional committee in respect thereto.
B-74253-----	House: Expenditures in the Executive Departments, Subcommittee on Procurement and Buildings.	-----do-----	Examination by the General Accounting Office respecting performance and termination of certain war contracts.
B-74426-----	House: Judiciary-----	-----do-----	Relief of certain accountable officers from liability for unauthorized purchase of a motor vehicle (80th, H. R. 6429).
B-76174-----	House: Appropriations, Subcommittee on Government Corporations.	-----do-----	Prohibition against the use of power revenues by the Tennessee Valley Authority for construction of new power-producing projects.
B-66813-----	House: Expenditures in the Executive Departments.	May 14, 1948	Authorization for intra-agency transfers and consolidation of appropriations by the Federal Security Administrator (80th, S. 1512).
B-75551-----	Senate: Judiciary-----	-----do-----	Permanent legislation for settlement of claims arising from the termination of contracts for the armed services (80th, S. 2450).
B-75551-----	House: Judiciary-----	-----do-----	Permanent legislation for settlement of claims arising from the termination of contracts for the armed services (80th, H. R. 6152, S. 2450).
B-75609-----	Senate: Interstate and Foreign Commerce.	-----do-----	Increase in capital stock, extension of transportation service, etc., of Inland Waterways Corporation (80th, S. 2296, H. R. 6236).
B-76240-----	Senate: Post Office and Civil Service.	May 18, 1948	Reemployment rights of persons who were released from Government employment to engage in private employment in support of the war effort (80th, S. 1701).
B-58302-----	Senate: Expenditures in the Executive Departments.	May 19, 1948	Recovery of overpayments resulting from failure of the Reconstruction Finance Corporation and its affiliated corporations to take advantage of land-grant freight rates in payments to common carriers.
B-75551-----	House: Expenditures in the Executive Departments, Subcommittee on Procurement and Buildings.	-----do-----	Permanent legislation for settlement of claims arising from the termination of contracts for the armed services (80th, S. 2450, H. R. 6152).
B-76389-----	Senate: Interstate and Foreign Commerce.	-----do-----	Development of civil transport aircraft adaptable for auxiliary military service (80th, S. 2644).
B-75345-----	House: Interstate and Foreign Commerce.	May 20, 1948	Disposition by the Weather Bureau of funds received from sale of supplies, services, shelter, food, etc. (80th, S. 2451).
B-76338-----	Senate: Interstate and Foreign Commerce.	-----do-----	Prohibition against exportation of certain steel products on account of shortages in the United States (80th, S. J. Res. 213).
B-75398-----	House: Armed Services-----	May 21, 1948	Establishment of a Temporary Commission on Military Contract Audits (80th, H. J. Res. 370).
B-75398-----	Senate: Armed Services-----	-----do-----	Establishment of a Temporary Commission on Military Contract Audits (80th, S. J. Res. 204).
B-73115-----	House: Interstate and Foreign Commerce.	May 26, 1948	Creation of a National Heart Institute and National Heart Council in the Public Health Service for research and control of diseases of the heart and circulation and to provide grants-in-aid to public or private agencies and individuals for such purposes (80th, H. R. 6492).
B-76461-----	-----do-----	-----do-----	Creation of a National Cerebral Palsy Council in the Public Health Service for research and treatment of cerebral palsy and to provide grants-in-aid to public or private agencies and individuals for such purposes (80th, H. R. 6525).
B-76656-----	Senate: Interstate and Foreign Commerce.	-----do-----	Authorization to permit the landing of halibut by Canadian fishing vessels in Alaskan ports (80th, H. R. 6110).
B-59792-----	House: Judiciary, Subcommittee No. 4.	May 27, 1948	Ratification and confirmation of amendments to certain contracts for the furnishing of petroleum products to the United States, payments under which had been disallowed by the General Accounting Office (80th, H. R. 4659).
B-59792-----	House: Expenditures in the Executive Departments, Subcommittee on Procurement and Buildings.	-----do-----	Do.

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General Accounting Office Reference No.	Committee	Date	Subject matter
B-75398.....	House: Expenditures in the Executive Departments, Subcommittee on Procurement and Buildings	May 27, 1948	Establishment of a Temporary Commission on Military Contract Audits (80th, S. J. Res. 204, H. J. Res. 370).
B-76425.....	House: Judiciary.....	.....do.....	Settlement of certain claims for damages resulting from Federal possession, control, and operation in time of war of motor carriers' transportation systems and properties (80th, H. R. 4205). Do.
B-76425.....	House: Expenditures in the Executive Departments, Subcommittee on Procurement and Buildings.	.....do.....	
B-76699.....	Senate: Armed Services.....	.....do.....	Cost of proposed retirement benefits for members of the Reserve components of the armed forces (80th, H. R. 2744).
B-76200.....	Senate: Interstate and Foreign Commerce.	May 28, 1948	Distribution, promotion, separation, and retirement of commissioned officers of the Coast and Geodetic Survey (80th, H. R. 4393).
B-76661.....	.....do.....	.....do.....	Ocean transportation services by the U. S. Maritime Commission to, from, and within Alaska (80th, S. J. Res. 218, S. J. Res. 219).
B-64290.....	House: Expenditures in the Executive Departments, Subcommittee on Procurement and Buildings.	June 1, 1948	Collection of overpayments by the Government in termination settlements of certain contracts.
B-76842.....	.....do.....	.....do.....	Contracts for the hauling, crating, etc., of household goods and personal effects.
B-48128..... B-68988.....	House: Post Office and Civil Service.	June 2, 1948	Findings by the General Accounting Office in its examination of the activities of a certain post office.
B-76320.....	House: Expenditures in the Executive Departments, Subcommittee on Procurement and Buildings.	June 3, 1948	Overpayments by the Government in termination settlement under a certain war contract.
B-76802.....	House: Expenditures in the Executive Departments.	.....do.....	Transfer by War Assets Administration of a portion of a certain Army camp to the United States section, International Boundary and Water Commission (80th, H. R. 6619).
B-14909.....	Senate: Rules and Administration.	June 4, 1948	Audit by the General Accounting Office of the U. S. Senate restaurants operated under contract for the period Nov 23, 1947, to Apr 10, 1948.
B-76709.....	Senate: Interstate and Foreign Commerce.	.....do.....	Authorization to the Secretary of the Army to contract with the port of Seattle for continued use of port and dock facilities (80th, S. J. Res. 220).
B-51662.....	House: Expenditures in the Executive Departments, Subcommittee on Procurement and Buildings.	June 7, 1948	Report by contracting agency not in conflict with findings of the General Accounting Office as to overpayments by the Government upon termination of a certain war contract.
B-65679.....	.....do.....	.....do.....	Submission by the General Accounting Office to the Department of Justice under the Contract Settlement Act of 1944 of the findings disclosed in its examination of a termination settlement under a certain war contract.
B-76277.....	.....do.....	.....do.....	Authority of General Accounting Office to pass upon the reasonableness of transportation rates.
B-48128..... B-68988.....	House: Post Office and Civil Service.	June 8, 1948	Summary of estimated savings in the operation of a certain post office disclosed in the examination of its activities by the General Accounting Office.
B-74346.....	House: Expenditures in the Executive Departments, Subcommittee on Procurement and Buildings.	.....do.....	Submission by the General Accounting Office to the Department of Justice under the Contract Settlement Act of 1944 of the findings disclosed in its examination of termination settlements under certain war contracts.
B-76394.....	Senate: Interstate and Foreign Commerce.	.....do.....	Amendments to the Merchant Marine Act for the further development and maintenance of the American merchant marine (80th, S. 2696).
B-76394.....	.....do.....	.....do.....	Amendments to the Merchant Marine Act for the further development and maintenance of the American merchant marine (80th, S. 2649).
B-76695.....	House: Appropriations.....do.....	Availability of appropriated Federal funds, granted to the States, for payment of the cost of telegraphic communications "obviously designed to influence legislation pending before the Congress."

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General Accounting Office Reference No.	Committee	Date	Subject matter
B-76699	Senate: Armed Services	June 8, 1948	Cost of proposed retirement benefits for members of the Reserve components of the armed forces (80th, H. R. 2744).
	Joint Committee on Reduction of Nonessential Federal Expenditures.	June 9, 1948	Personnel activities in the General Accounting Office, including number of personnel by classification, promotions, and total amount of expenditures for.
	House: Post Office and Civil Service.	do	Personnel activities in the General Accounting Office, including number of personnel by classification, promotions, etc.
B-76984	House: Expenditures in the Executive Departments, Subcommittee on Procurement and Buildings.	do	Recovery of overpayments made by the Government in termination settlements with a certain contractor.
B-57680	House: Judiciary	June 10, 1948	Authorization to the National Military Establishment to transfer to Federal Prison Industries suitable property for use as military disciplinary barracks (80th, H. R. 6594).
B-69590	House: Expenditures in the Executive Departments, Subcommittee on Procurement and Buildings.	do	Examination by the General Accounting Office of a contract settlement entered into by the Government upon termination of a certain war contract.
B-74540	do	do	Submission by the General Accounting Office to the Department of Justice under the Contract Settlement Act of 1944 of the findings disclosed in its examination of termination settlements under certain war contracts and purchase orders.
B-76661	Senate: Interstate and Foreign Commerce.	do	Ocean transportation services by the U. S. Maritime Commission to, from, and within Alaska (80th, S. J. Res. 222).
B-77094	do	do	Ascertainment of the economic justification for proposed improvements to the inland waterways of the United States (80th, S. 2799).
B-76277	House: Expenditures in the Executive Departments, Subcommittee on Procurement and Buildings.	June 15, 1948	Establishment of a Federal Traffic Bureau to consolidate and coordinate Government traffic (80th, H. R. 3307).
B-77015	do	do	Examination by the General Accounting Office of contract settlement entered into by the Government upon termination of a certain war contract.
B-5019	House: Expenditures in the Executive Departments.	June 16, 1948	Increase in travel expense allowances of Government officers and employees (80th, S. 544, H. R. 4933).
B-66825	House: Expenditures in the Executive Departments, Subcommittee on Procurement and Buildings.	do	Investigation by the General Accounting Office respecting an allegation of inefficiency and waste in the performance of a certain war contract.
B-73838		do	Amendment of the Transportation Act of 1940 to exempt from the coverage of the act the transportation of certain passengers to foreign ports (80th, S. 2577).
B-76016	Senate: Interstate and Foreign Commerce.	do	Amendment of the Annual and Sick Leave Acts of 1936 to extend the benefits of the acts to certain part-time employees (80th, H. R. 6840).
B-77291	House: Post Office and Civil Service.	do	Relief of war contractor for alleged losses sustained in the production of experimental aircraft as a result of reliance on representations and assurances made in good faith by agents of the Government (80th, H. R. 631).
B-66657	Senate: Post Office and Civil Service.	June 22, 1948	Amendment of the Federal Airport Act to provide reimbursement for damages by any Government agency to public airports (80th, S. 2841, H. R. 6860).
B-77406	Senate: Interstate and Foreign Commerce.	June 23, 1948	Submission by the General Accounting Office to the Department of Justice under the Contract Settlement Act of 1944 of the findings disclosed in its examination of a termination settlement under a certain war contract.
B-67123	House: Expenditures in the Executive Departments, Subcommittee on Procurement and Buildings.	June 25, 1948	Report by contracting agency in conflict with findings of the General Accounting Office as to overpayment by the Government upon termination of a certain war contract.
B-68881	do	June 28, 1948	

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General Accounting Office Reference No.	Committee	Date	Subject matter
B-76594.....	House: Post Office and Civil Service.	June 29, 1948	Sole authority to the Postmaster General to relieve accountable officers of the postal service for erroneous payment of money orders and to eliminate the General Accounting Office from any participation in the granting of such relief (80th, H. R. 5505).
B-77493.....	Senate: Interstate and Foreign Commerce.	June 30, 1948	Amendment of the Public Health Service Act to extend medical and hospital benefits to certain employees of the maritime service (80th, H. R. 6728).

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Activities of General Accounting Office in connection with war contract termination settlements. See General Accounting Office: Contract settlements, activities under provisions of sec. 16 of the Contract Settlement Act of 1944.....	Jan. 27, 1948
Annual Report of the Comptroller General of the United States for fiscal year 1947.....	
Audit. See General Accounting Office: Audits.	
Contracts, wartime; summary of activities by General Accounting Office in connection with.....	Oct. 29, 1947

Subject Matter Index of Reports—Continued

Subject matter	Date of report
Reports—Continued	
Examination by the General Accounting Office of:	
Accounts and records:	
Bureau of Reclamation.....	Nov. 18, 1947
War Assets Administration; field offices of.....	{Aug. 18, 1947
Financial transactions of war contractors. <i>See</i> General Accounting Office: Examination by; war contractors, financial transactions and books and records of.	{Sept. 26, 1947
Housing project on island of Guam for naval personnel.....	{Feb. 5, 1948
Operational activities of flood control project.....	{Feb. 25, 1948
Post offices; operations of. <i>See</i> Postal matters: Post offices; operations of.	Jan. 26, 1948
Executive departments and agencies; erroneous and extravagant payments:	
Break-down by General Accounting Office of amounts involved.....	Jan. 6, 1948
Summaries of by General Accounting Office.....	{Nov. 6, 1947
Surplus property; statement by General Accounting Office of receipts from sales of.	{Dec. 8, 1947
To the Congress, required by law to be made by the Comptroller General during 1948.....	{Apr. 7, 1948
Reservations:	{Dec. 9, 1947
Indian. <i>See</i> Indian matters; Reservations.	{Dec. 17, 1947
Military. <i>See</i> Property: Public; surplus, disposition of, military reservations.	
Restaurants:	
Pentagon Building cafeteria; services rendered by civilian employees of the War Department in.....	Aug. 1, 1947
U. S. Senate. <i>See</i> U. S. Senate restaurants.	
Retirement:	
Coast and Geodetic Survey personnel. <i>See</i> Coast and Geodetic Survey.	
Congress, Members of; military service, credit for.....	Feb. 16, 1948
Investigatory personnel of the Treasury Department; annuities for.....	Mar. 12, 1948
Members of armed forces of the United States. <i>See</i> Armed services: Personnel; retirement.	
Rights-of-way. <i>See</i> Property: Private, rights-of-way; acquisition of for construction of an aqueduct.	
Rubber Development Corporation. <i>See</i> Reconstruction Finance Corporation: Affiliated corporations.	
Rubber Reserve Company. <i>See</i> Reconstruction Finance Corporation: Affiliated corporations.	
St. Elizabeths Hospital: Appropriations; permanent legislation for certain expenditures.....	July 16, 1947
Salary. <i>See</i> Compensation.	
Sales: Government surplus property. <i>See</i> Property: Public; surplus.	
Sanatorium: Tuberculosis. <i>See</i> Buildings.	
San Jacinto-San Vicente aqueduct: Construction, disposition and acquisition of rights-of-way.....	Jan. 26, 1948
Seabee Veterans of America: Incorporation of.....	Mar. 25, 1948
Senate restaurants. <i>See</i> U. S. Senate restaurants.	
Sergeant at Arms, House of Representatives. <i>See</i> Congress: Sergeant at Arms.	
Service matters. <i>See</i> Armed services.	
Set-off: Contracts. <i>See</i> Contracts: Contractors; indebtedness by and claim against, adjustment of by.	
Shipyard facilities: Sale of, by U. S. Maritime Commission.....	Nov. 10, 1947
Smaller War Plants Corporation: Financial transactions; audit of, by General Accounting Office for fiscal year 1945 and for period July 1, 1945, to Jan. 27, 1946.....	Feb. 25, 1948
Soil Conservation Service:	
Accounting methods and practices.....	Do.
Appropriations for; intra-agency transfer of.....	Feb. 11, 1948
States:	
Federal aid to:	
Construction of tuberculosis sanatorium.....	July 24, 1947
Expenditure from to influence enactment of congressional legislation.....	June 8, 1948
Local health services; development of.....	Mar. 15, 1948
Military reservations; conveyance to.....	{Feb. 3, 1948
Real property, surplus; transfer of, for use as parks, etc.....	{Feb. 17, 1948
Research in and control of heart and circulatory diseases.....	{Mar. 23, 1948
Research in cerebral palsy.....	{Feb. 5, 1948
Taxes; payments in lieu of, by Federal Housing Administration to local housing authorities.	{Feb. 11, 1948
Statutes. <i>See</i> Laws.	{May 26, 1948
Statutes of limitation:	Do.
Admiralty suits; extension of period for filing.....	Apr. 21, 1948
Claims against the United States under:	
The Contract Settlement Act of 1944.....	Mar. 18, 1948
Federal Tort Claims Act.....	{Feb. 10, 1948
Claims by and against common carriers for recovery of undercharges and overcharges.....	{Feb. 17, 1948
Claims by the United States against contractors; enactment of.....	{Mar. 9, 1948
Subsidies. <i>See</i> U. S. Maritime Commission.	{Mar. 18, 1948
Subsistence allowances. <i>See</i> Allowances.	{Apr. 8, 1948
	{Apr. 21, 1948
	Apr. 22, 1948

Subject Matter Index of Reports—Continued

Subject matter	Date of report
Supplies and services:	
General supply fund of the Bureau of Federal Supply; use of, for	Apr. 20, 1948
Procurement of; methods for:	
Armed services.....	(July 10, 1947 Nov. 17, 1947)
Government:	
Departments and agencies.....	July 19, 1947
Property.....	Apr. 13, 1948
Receipts from sale of, by Weather Bureau.....	Apr. 26, 1948
Surplus property. <i>See</i> Property: Public, surplus.	May 20, 1948
Taxes: Payments in lieu of by Public Housing Administration to local housing authorities	Apr. 21, 1948
Telephones: Federal personnel, use of, for other than official business	Nov. 14, 1947
Tennessee Valley Associated Cooperatives: Financial transactions; audit of, by General Accounting Office for fiscal year 1947 and for period to July 30, 1947	Jan. 30, 1948
Tennessee Valley Authority:	
Construction of a steam plant.....	Feb. 20, 1948
Developmental operations; navigation, fertilizer, etc.	Feb. 17, 1948
Financial transactions; audit of, by General Accounting Office for fiscal years 1946 and 1947	Feb. 12, 1948
Fiscal procedures; change in.....	Mar. 5, 1948
Funds of; deposit by.....	Oct. 2, 1947
Power:	
Facilities; allotment of costs.....	May 6, 1948
Revenues; utilization of, to construct new power projects, prohibition against.....	May 13, 1948
Territories of the United States:	
Alaska. <i>See</i> Alaska, Territory of.	
Puerto Rico. <i>See</i> Puerto Rico, Territory of.	
Thunderstorms. <i>See</i> Air and Aircraft: Atmospheric conditions; study of, to aid safety in aviation.	
Traffic matters: Federal Traffic Bureau. <i>See</i> Transportation: Federal Traffic Bureau.	
Transportation:	
Air system; international development of.....	Apr. 16, 1948
Alaska, Territory of; U. S. Maritime Commission to provide.....	May 28, 1948
Common carriers:	June 10, 1948
Air:	
Compensation for carrying air mail and auditing of accounts of.....	Oct. 2, 1947
Interstate regulation of.....	Apr. 20, 1948
Claims by and against; statutes of limitation.....	Mar. 18, 1948
Federal control during wartime; settlement of damage claims resulting from.....	Apr. 8, 1948
Recovery of excessive payments resulting from failure of Reconstruction Finance Corporation to use land-grant rates.....	Apr. 21, 1948
May 19, 1948	May 27, 1948
Department of Transportation; establishment of.....	Jan. 21, 1948
Dependents of Federal personnel; claim for reimbursement for costs incurred incident to change of duty station.....	Mar. 1, 1948
Federal Traffic Bureau; establishment of.....	Apr. 16, 1948
Government:	June 15, 1948
Facilities for transporting personnel of Departments of the Army, Navy, and Air Force to and from places of business.....	Feb. 16, 1948
Freight; wartime payments for; audit of, by General Accounting Office.....	Mar. 17, 1948
Household effects of Federal personnel:	
Claim for reimbursement for costs incurred incident to change of duty station.....	Mar. 12, 1948
Contracts for hauling, crating, etc.....	June 1, 1948
Indebtedness of employee on account of erroneous payment for costs of, by Government.....	Apr. 19, 1948
Inland Waterways Corporation. <i>See</i> Inland Waterways Corporation.	
Inland waterways of the United States; justification for proposed improvements to.....	June 10, 1948
Rates, reasonableness of; determination by General Accounting Office.....	June 7, 1948
Water:	
Foreign ports; passengers to.....	June 16, 1948
To and from Alaska by U. S. Maritime Commission.....	May 28, 1948
Travel:	
Civilian personnel:	
Dependents of. <i>See</i> Transportation: Dependents of Federal personnel.	
Increase in expense allowances for.....	Jan. 7, 1948
Feb. 12, 1948	June 16, 1948
Interagency study of; participation by General Accounting Office.....	Feb. 11, 1948
Government inspectors assigned to plants of contractors; per diem allowance.....	Apr. 7, 1948
Military personnel:	Jan. 14, 1948
Increases in allowances for.....	Mar. 16, 1948
Per diem allowances; claim for reimbursement.....	Apr. 29, 1948
Postal personnel: Increase in expense allowances for.....	Mar. 3, 1948
Tuberculosis. <i>See</i> Diseases: Tuberculosis.	Apr. 21, 1948
Typewriters: Inventories of.....	Sept. 15, 1947
United States: Participation in Inter-American cooperation program. <i>See</i> Inter-American cooperation program.	

Subject Matter Index of Reports—Continued

Subject matter	Date of report
U. S. Coast Guard; Transfer of certain functions and personnel to Department of Commerce.	Aug. 20, 1947
U. S. Commercial Company. <i>See</i> Reconstruction Finance Corporation: Affiliated corporations.	
U. S. Marine Corps: Inspectors of; per diem allowances for.....	Jan. 14, 1948
U. S. Maritime Commission:	
Accounting system for, installation of.....	Sept. 3, 1947
Contracts:	Jan. 29, 1948
Conversion of:	
Cost-plus to fixed-price.....	Nov. 10, 1947
Price-minus to selective-price.....	June 15, 1948
Long-term operating-differential subsidy agreements; authority to enter into.....	July 24, 1947
Removal of certain salary limitations under.....	Feb. 13, 1948
Financial transactions:	Apr. 28, 1948
Audit of, by General Accounting Office for fiscal years 1946 and 1947.....	Mar. 31, 1948
Examinations of, and reporting currently thereon to congressional committee by General Accounting Office.....	May 13, 1948
Merchant marine; development of. <i>See</i> Merchant marine (American).	
Shipyards facilities; disposal of.....	Nov. 10, 1947
Transportation services to and from the Territory of Alaska.....	June 28, 1948
U. S. Public Health Service:	June 10, 1948
Health of Indians in Alaska. <i>See</i> Indian matters: Health; Alaska Indians.	
Medical and hospital benefits; extension of to employees of maritime service.....	June 30, 1948
National Cerebral Palsy Council; establishment of, in.....	May 26, 1948
National Heart Institute and National Heart Council; establishment of, in.....	Feb. 5, 1948
U. S. Senate restaurants:	Feb. 11, 1948
Audit of accounts and records by General Accounting Office: Period—	May 26, 1948
July 1, 1946, to July 31, 1947.....	Oct. 9, 1947
Aug. 1 to Nov. 22, 1947.....	Jan. 28, 1948
Nov. 23, 1947, to Apr. 10, 1948.....	June 4, 1948
Inventory of equipment and accounting and auditing procedures for.....	Sept. 18, 1947
Vehicles:	
Government; transportation of certain Federal personnel to and from places of business.	Feb. 16, 1948
Unauthorized purchase of; relief of accountable officers for.....	May 13, 1948
Vessels: Charter agreement for; amendment of, by War Shipping Administration.....	Oct. 30, 1947
Veterans:	
Careers and employment; Government corporations, creation of, for promotion of.....	Dec. 4, 1947
Civilian employment: Credit for military service upon return to.....	Dec. 24, 1947
Hospitalization of; free mailing privileges during.....	Mar. 19, 1948
Preference in employment, etc.:	Mar. 25, 1948
Failure of Government appointing officer to comply with.....	Apr. 2, 1948
Finality of findings and recommendations by the Civil Service Commission.....	Apr. 27, 1948
Seabee Veterans of America. <i>See</i> Seabee Veterans of America.	Mar. 24, 1948
Virgin Islands Company: Financial transactions; audit of, by General Accounting Office for fiscal year 1946.....	Mar. 10, 1948
War Assets Administration:	July 15, 1947
Accounts and records of field offices; examination of, by General Accounting Office.....	July 29, 1947
Authority to secure title to land on which United States owns buildings, etc.....	Aug. 18, 1947
Surplus property, disposition of. <i>See</i> Property: Public, surplus.	Sept. 26, 1947
War contracts. <i>See</i> Contracts: War.	Mar. 3, 1948
War Damage Corporation. <i>See</i> Reconstruction Finance Corporation: Affiliated corporations.	
War Department. <i>See</i> Department of the Army.	
War Shipping Administration:	
Charter agreement by; amendment of.....	Oct. 30, 1947
Financial transactions:	
Audit of, by General Accounting Office for fiscal years 1946 and 1947.....	Mar. 31, 1948
Examinations of and reporting currently thereon to congressional committee by General Accounting Office.....	May 13, 1948
Warrior River Terminal Company: Financial transactions; audit of by General Accounting Office for fiscal year 1946.....	July 24, 1947
Weather Bureau: Sale of supplies and services, etc.; funds from, disposition of.....	May 20, 1948

DECISIONS AND OTHER LEGAL WORK

VOLUME OF DECISIONS AND REPORTS TO THE ATTORNEY GENERAL RENDERED BY THE COMPTROLLER GENERAL OF THE UNITED STATES

To whom rendered:	<i>Number</i>
Heads of departments and establishments	1, 240
Disbursing officers:	
Requests for advance decisions	460
Requests for review	28
Certifying officers	380
Claimants	3, 551
Chiefs of divisions	1, 834
Miscellaneous	235
Reports to the Attorney General:	
Court of Claims	1, 011
Other reports	2, 557
Other reports	953
 Total	 12, 249

INVESTIGATIONS AND INSPECTIONS

The States and other localities in which surveys, special audits, investigations, and inspections of accounts were made, number of offices visited, and number of reports rendered, are as follows:

States, etc.	Cities	Offices visited	Reports				Total
			Inspection	Survey	Audit	Investigation	
Alabama.....	8	30	17	5	-----	8	30
Arizona.....	9	17	6	10	-----	1	17
Arkansas.....	6	23	6	17	-----	-----	23
California.....	17	48	26	15	11	9	61
Colorado.....	2	15	5	7	2	2	16
Connecticut.....	4	33	16	15	3	3	37
Delaware.....	1	1	1	-----	-----	-----	1
Florida.....	32	86	46	35	3	6	90
Georgia.....	9	27	24	2	3	1	30
Idaho.....	7	20	2	17	-----	1	20
Illinois.....	23	85	26	37	5	19	87
Indiana.....	4	8	6	1	-----	1	8
Iowa.....	9	13	3	6	1	2	12
Kansas.....	9	13	3	3	-----	2	9
Kentucky.....	5	9	7	5	2	4	18
Louisiana.....	3	13	9	-----	3	-----	12
Maine.....	7	19	7	11	1	1	20
Maryland.....	2	4	2	2	4	-----	8
Massachusetts.....	9	17	12	2	2	3	19
Michigan.....	11	24	11	7	2	6	26
Minnesota.....	4	10	5	3	1	1	10
Montana.....	19	61	23	35	3	2	63
Missouri.....	5	14	11	1	-----	2	14
Nebraska.....	1	1	1	-----	-----	-----	1
New Jersey.....	5	26	25	-----	-----	1	26
New Mexico.....	24	42	24	8	13	10	55
New York.....	3	5	3	-----	3	1	7
North Carolina.....	16	20	14	5	3	1	23
North Dakota.....	12	68	39	26	2	2	69
Ohio.....	4	22	4	18	-----	-----	22
Oklahoma.....	17	40	15	16	4	6	41
Oregon.....	6	15	8	5	6	3	22
Pennsylvania.....	2	2	2	-----	3	-----	5
Rhode Island.....	3	18	16	1	2	1	20
South Carolina.....	9	25	19	7	2	-----	28
Tennessee.....	22	41	37	2	11	3	53
Texas.....	2	4	1	2	-----	1	4
Utah.....	1	1	1	-----	-----	-----	1
Vermont.....	6	34	22	4	-----	8	34
Virginia.....	22	44	31	8	3	2	44
Washington.....	11	35	14	20	-----	1	35
Wisconsin.....	3	12	1	11	-----	-----	12
Wyoming.....	1	33	16	5	5	8	34
District of Columbia.....	6	19	17	1	12	-----	30
Alaska.....	1	1	-----	1	-----	-----	1
Canal Zone.....	4	16	14	1	-----	1	16
Cuba.....	7	37	27	10	13	-----	50
Hawaii.....	1	12	6	4	11	1	22
Puerto Rico.....	2	8	6	1	4	1	12
Virgin Islands.....	-----	-----	-----	-----	-----	-----	-----
Grand total.....	395	1,166	638	392	143	125	1,298

AUDIT OF GOVERNMENT CORPORATIONS

STATUS OF AUDITS AT JUNE 30, 1948

Corporation	Fiscal year 1946	Fiscal year 1947	Fiscal year 1948
Commodity Credit Corporation.....	Audit completed—report in preparation ^{1,2}	Audit completed—report in preparation ²	Audit in process.
Defense Homes Corporation.....	Audit completed—report submitted to Congress.	Audit completed—report in final preparation.....	Do.
Export-Import Bank of Washington.....	do.....	Audit completed—report submitted to Congress.....	Do.
Corporations of the Farm Credit Administration.....	do.....	Audit completed—report in preparation.....	Do.
Federal Crop Insurance Corporation.....	Audit completed—report in preparation ²	do. ²	Initial planning in process.
Federal Deposit Insurance Corporation.....	Audit completed—report submitted to Congress.	Audit completed—report in final preparation.....	Audit in process.
Federal Home Loan Banks.....	do.....	Audit completed—report in preparation.....	Do.
Federal Prison Industries, Inc.....	do.....	do.....	Initial planning in process.
Federal Savings and Loan Insurance Corporation.....	do.....	Audit completed—report in final preparation.....	Do.
Federal Surplus Commodities Corporation.....	do. ³	Audit completed—report in preparation ⁴	Do.
Government Services, Inc.....	Audit completed—report submitted to Congress.	Audit completed—report submitted to Congress.....	Audit in process.
Home Owners' Loan Corporation.....	do.....	Audit completed—report in preparation.....	Initial planning in process.
Inland Waterways Corporation and subsidiary.....	Audit completed—report in final preparation. ¹	do.....	Do.
Inter-American Affairs Corporations.....	do.....	Special audit in process.....	Audit in process.
National Capital Housing Authority.....	Audit completed—report submitted to Congress.	Audit completed—report in preparation.....	Do.
Panama Railroad Company.....	do. ^{1,2}	do. ²	Do.
Public Housing Administration.....	Audit completed—report submitted to Congress. ⁶	do.....	Do.
Reconstruction Finance Corporation and subsidiaries.....	Audit completed—report in final preparation. ²	Audit completed—report in final preparation ²	Do.
Smaller War Plants Corporation.....	Audit completed—report submitted to Congress.	Audit completed—report submitted to Congress ⁷	Do.
Tennessee Valley Authority.....	do.....	Audit completed—report in final preparation.....	Do.
Tennessee Valley Associated Cooperatives, Inc.....	do.....	do.....	Do.
The Virgin Islands Company.....	do.....	do.....	Do.

¹ All audit reports for the fiscal year 1945 have been submitted to the Congress except (1) Commodity Credit Corporation, (2) Inter-American Affairs Corporations (being combined with the 1946 report), and (3) Reconstruction Finance Corporation, vol. 6 (Metals Reserve Company). These audits are completed and the reports are being subjected to final review.

² One report covering the fiscal years 1946 and 1947 will be submitted.

³ Audit report for this period covers the period to Mar. 14, 1947, the date of dissolution of the Corporation.

⁴ Audit performed on a calendar year basis.

⁵ Prior to July 27, 1947, Public Housing Administration was Federal Public Housing Authority.

⁶ The audit report submitted covers the period to Jan. 27, 1946, the date on which the Corporation's functions were transferred to the Department of Commerce and the Reconstruction Finance Corporation pursuant to Executive Order 9665, Dec. 27, 1945.

⁷ Audit completed to July 31, 1947. This Corporation is in process of dissolution and liquidation pursuant to the Government Corporations Appropriation Act, 1948, approved July 30, 1947 (61 Stat. 574).

AUDITS IN DEPARTMENTS, AGENCIES, AND ELSEWHERE

FIELD PREAUDIT FOR THE DEPARTMENT OF AGRICULTURE

Class	Total appli- cations for payment preaudited	Applications certified by General Accounting Office for less than ad- ministratively approved or disallowed in full as in valid claims ¹
Payments under Soil Conservation and Domestic Allotment Act of Feb. 29, 1936, as amended	2, 307, 989	25, 315
Parity payments under sec. 303 of the Agricultural Adjustment Act of 1938, as amended	8	
Payments under the Sugar Act of 1937, as amended	59, 922	636
Cotton price adjustment payments under the act of Aug. 25, 1937	4	
Rental and benefit payments under the act of May 12, 1933	1	
Total	2, 367, 924	25, 951

¹ Does not include computation errors.

ACCOUNTS

VOLUME OF ACCOUNTING AND LEDGER ACCOUNTS MAINTAINED

	<i>Number of accounts</i>
Appropriation and expenditure	67, 159
Limitation	39, 222
Receipt	42, 409
Personal accounts with accountable officers	43, 548
Public debt	5, 059
Miscellaneous	260, 513
Total	457, 910

APPROPRIATION AND RECEIPT ACCOUNTS: ESTABLISHED, CANCELED, AND CHANGED DURING FISCAL YEAR 1948

[A=established; B=canceled; C=changed]

Department or establishment	Appropriation and receipt accounts								Limitation or subsidiary accounts											
	General			Special			Trust		General			Special			Trust			Total		
	A	B	C	A	B	C	A	B	A	B	C	A	B	C	A	B	C			
Agriculture	150	10	11	10	2	3	2	6	384	5	27	257	1	--	61	3	17	949		
Commerce	78	1	4	3	--	1	1	1	310	31	6	9	--	1	3	1	1	452		
District of Columbia	162	--	6	31	--	2	7	--	173	2	3	22	--	--	3	--	--	411		
Executive and independent offices	439	9	134	47	--	41	17	--	838	22	48	25	--	9	14	--	--	1,654		
Interior	190	5	8	25	3	10	27	5	486	2	35	133	2	113	205	5	1	1,256		
Judicial	57	--	--	2	--	1	--	--	33	--	--	6	--	--	--	--	--	99		
Justice	56	--	--	--	--	1	3	--	63	--	1	--	--	--	1	--	--	125		
Labor	20	--	2	--	--	1	--	2	33	--	--	--	--	--	--	--	--	58		
Legislative	194	--	1	1	--	1	2	--	116	--	10	14	--	--	--	--	--	339		
National Military Establishment	495	1	92	10	--	6	11	--	509	8	8	142	2	--	--	--	--	1,285		
Post Office	150	--	1	--	--	--	--	--	58	--	--	4	--	--	--	--	--	213		
State	58	--	--	5	3	--	--	--	189	--	--	--	--	--	--	--	--	255		
Treasury	475	--	2	8	--	3	15	2	273	2	2	4	--	--	--	--	--	790		
Total	2,524	26	261	142	8	69	86	8	26	3,465	72	140	616	5	123	287	9	19	7,886	

The foregoing involved the preparation and distribution of 1,250 accounts and procedures letters—advices to governmental agencies concerned of the symbols and titles of accounts to be established or otherwise changed on their accounting records for the purposes above stated.

DOCUMENTS PREPARED, EXAMINED, AND APPROVED OR COUNTER-SIGNED BY OR IN THE NAME OF THE COMPTROLLER GENERAL OF THE UNITED STATES

	<i>Number of documents</i>
Appropriation warrants.....	1, 630
Transfer appropriation warrants.....	832
Surplus warrants.....	108
Covering warrants.....	25, 238
Transfer and counter warrants.....	13, 361
Transfer and counter warrants, procurement series.....	8, 258
Adjustment warrants.....	1, 561
Settlement warrants.....	4, 330
Requisitions for disbursing funds.....	13, 157
Total.....	68, 475

STATUS OF THE AUDIT AND SETTLEMENT OF FISCAL OFFICERS' ACCOUNTS

Audit of Accounts

Unaudited accounts on hand July 1, 1947.....	42, 112
Accounts received.....	32, 309
Accounts audited.....	48, 415
Unaudited accounts on hand June 30, 1948.....	26, 006

Settlement of Accounts

Unsettled accounts on hand July 1, 1947.....	85, 062
Accounts received.....	32, 309
Accounts settled.....	62, 295
Physical inventory adjustment.....	559
Unsettled accounts on hand June 30, 1948.....	54, 517

VOUCHERS

STATUS OF AUDIT

Unaudited vouchers on hand July 1, 1947.....	18, 016, 870
Vouchers received during fiscal year 1948.....	19, 918, 392
Vouchers audited during fiscal year 1948.....	22, 970, 447
Unaudited vouchers on hand June 30, 1948.....	14, 964, 815

CONTRACTS

VOLUME OF CONTRACTS, RENEWALS, AND MODIFICATIONS (INCLUDING SUBCONTRACTS) AND ASSIGNMENTS

Unexamined contracts on hand July 1, 1947.....	139, 363
Contracts received during the fiscal year 1948.....	823, 219
Total.....	962, 582
Contracts examined during the fiscal year 1948.....	793, 272
Unexamined contracts on hand June 30, 1948.....	169, 310

CHECKS

RECONCILIATION OF CHECKS

On hand July 1, 1947.....	466, 277, 943
Received during 1948.....	266, 646, 033
Reconciled.....	386, 935, 620
On hand June 30, 1948.....	345, 988, 356

REPORTS TO THE SECRETARY OF THE TREASURY OF CHECKS OVER 1 FULL FISCAL YEAR OLD FOR TRANSFER TO SPECIAL DEPOSIT ACCOUNTS PURSUANT TO THE ACT OF JULY 11, 1947 (61 STAT. 308)

Number of reports.....	5, 758
Checks so reported.....	515, 768
Amount involved.....	\$35, 505, 512. 85

UNDELIVERED CHECKS

On hand July 1, 1947.....	1, 769, 344
Received during fiscal year 1948.....	685, 544

Total.....	2, 454, 888
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Less disposition of unpaid checks as follows:

Checks assigned for disposition by claims settlements..	118, 651
Checks canceled on Form AAA-375.....	45
Mustering-out pay checks canceled.....	58
Checks canceled in reconciliation.....	14, 983
	133, 737

Total number of unpaid checks on hand June 30, 1948.....	2, 321, 151 ¹
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¹ Includes 1,059,390 checks on hand June 30, 1947, shown in Appendix B of the 1947 annual report under the heading "Checks Over One Full Fiscal Year Old Subject to Settlement as Claims Under Section 21, Act of June 26, 1934, 48 Stat. 1235," the negotiability of such checks having been extended to 10 years by the act of July 11, 1947 (61 Stat. 308).

CLAIMS

GENERAL CLAIMS

Volume of Claims Received and Settled During Fiscal Year 1948, Exclusive of Transportation

Class of claims	On hand July 1, 1947	Received during 1948	Settled during 1948	On hand June 30, 1948
Civil (general and miscellaneous).....	112, 161	338, 756	346, 382	104, 535
Military:				
Army.....	14, 053	35, 355	45, 450	3, 958
Navy and assimilated services.....	15, 354	40, 954	50, 452	5, 856
Total.....	141, 568	415, 065	442, 284	114, 349

Amounts Involved in Above Settlements

Class of claims	Allowed	Disallowed
Civil (general and miscellaneous).....	\$79, 940, 658. 77	\$15, 389, 380. 18
Military:		
Army.....	7, 664, 610. 89	879, 698. 59
Navy and assimilated services.....	4, 451, 803. 63	1, 365, 492. 01
Total.....	92, 057, 073. 29	17, 634, 570. 78

FORGERY CASES DEVELOPING INTO UNITED STATES CLAIMS

Cases on hand July 1, 1947.....	30, 321
Cases received during 1948.....	114, 283
Cases disposed of during 1948.....	93, 593
Cases on hand June 30, 1948.....	51, 011
Cases referred to Secret Service for investigation during 1948....	836
Cases referred to Treasurer of the United States for reclamation during 1948.....	22, 854
Original checks forwarded to Treasurer of the United States for reclamation and for payments to claimants or deposit into the Treasury, during 1948.....	24, 826
Original checks returned by Treasurer of the United States for credit during 1948.....	20, 421
Amount of original checks forwarded to Treasurer of United States during 1948.....	\$1, 651, 745. 41
Amount collected on duplicate payments and forged checks during 1948.....	\$1, 055, 486. 74

TRANSPORTATION CLAIMS

Freight

Claims on hand July 1, 1947.....	65, 230
Claims received during 1948.....	80, 315
Claims settled during 1948.....	37, 048
Claims on hand June 30, 1948.....	108, 497

Passenger

Claims on hand July 1, 1947.....	9, 704
Claims received during 1948.....	23, 146
Claims settled during 1948.....	13, 498
Claims on hand June 30, 1948.....	19, 352

Amounts Involved in Above Freight and Passenger Claims

Class	Number settled	Amount claimed	Amount dis-allowed
Freight.....	37, 048	\$12, 795, 348. 50	\$6, 458, 035. 82
Passenger.....	13, 498	2, 266, 778. 12	1, 002, 413. 80
Total.....	50, 546	15, 062, 126. 62	7, 460, 449. 62

INDIAN CLAIMS

Reports on Petitions Which, During the Fiscal Year Ended June 30, 1948, Were Completed and Transmitted to the Department of Justice for Use in Indian Tribal Suits in the Court of Claims

Statute	Tribal claimants	Date filed in Court of Claims	Court of Claims reference	Amount claimed	Date forwarded to Department of Justice
1935, Sept. 3; 49 Stat. 1085, as amended.....	Menominee.....	Dec. 1, 1938	44300	Not stated..	¹ Aug. 8, 1947
Do.....	do.....	do.....	44296	do.....	¹ Feb. 3, 1948
Do.....	do.....	do.....	44298	do.....	¹ Jan. 23, 1948
Do.....	do.....	do.....	44306	do.....	² Feb. 18, 1948
Do.....	do.....	do.....	44303	do.....	³ May 3, 1948
1935, Aug. 26; 49 Stat. 801.....	Rogue River.....	Aug. 6, 1940	45231	\$9,500,000....	² Mar. 26, 1948
Do.....	Alcea Band et al.....	do.....	45230	\$9,500,000....	² Apr. 26, 1948
1925, Feb. 12; 43 Stat. 886.....	Quinaialet.....	June 30, 1925	L-23	\$8,525,000....	² June 18, 1948

¹ Supplemental report pursuant to decision of the Court of Claims, 107 C. Cls. 23; 102 C. Cls. 555; and 101 C. Cls. 10, respectively.

² Prior reports revised to meet the limitations of the act of Aug. 13, 1946.

³ Revised report requested by the Department of Justice, Apr. 16, 1948.

Report on Petition Which, During the Fiscal Year Ended June 30, 1948, Was Completed and Transmitted to the Department of Justice for Use in Indian Tribal Suits Before the Indian Claims Commission

Statute	Tribal claimant	Date filed before Indian Claims Commission	Commission reference No.	Amount claimed	Date forwarded to Department of Justice
1946, Aug. 13; 60 Stat. 1049..	Cherokee, Texas et al.	Apr. 6, 1948	26	Not stated..	June 30, 1948

MISCELLANEOUS DEBT TRANSACTIONS, FISCAL YEAR 1948

Debt cards on hand July 1, 1947.....	333, 851
New debt cards made during fiscal year 1948.....	87, 173
Total	421, 024
Debt cards canceled, etc., during fiscal year 1948.....	18, 602
Debt cards on hand June 30, 1948	402, 422
Indebtedness as of July 1, 1947.....	\$243, 179, 296. 70
Indebtedness reported during fiscal year 1948.....	37, 254, 758. 12
Total	280, 434, 054. 82
Cancellations, collections, set-offs, etc., during fiscal year 1948..	21, 814, 393. 23
Indebtedness as of June 30, 1948	258, 619, 661. 59

POSTAL ACCOUNTS AND CLAIMS

POSTMASTERS' ACCOUNTS

Unsettled accounts on hand July 1, 1947.....	30, 901
Accounts received during 1948.....	323, 467
Accounts settled during 1948.....	347, 355
Unsettled accounts on hand June 30, 1948.....	17, 013

¹ Includes 4,584 former postmasters' accounts where audit has been completed but collections from or payment to postmasters have not been effected.

SCHEDULES OF VOUCHERS IN POSTMASTERS' ACCOUNTS

Unaudited schedules of vouchers on hand July 1, 1947.....	27, 785
Schedules of vouchers received during fiscal year 1948.....	471, 179
Schedules of vouchers audited during fiscal year 1948.....	487, 099
Unaudited schedules of vouchers on hand June 30, 1948.....	11, 865

MONEY ORDER AUDIT

Unaudited money orders on hand July 1, 1947.....	272, 574, 324
Money orders received during fiscal year 1948.....	308, 553, 129
Total	581, 127, 453
Money orders audited during fiscal year 1948.....	300, 115, 368
Unaudited money orders on hand June 30, 1948	281, 012, 085

POSTAL NOTE AUDIT

Unaudited postal notes on hand July 1, 1947.....	413, 000
Postal notes received during fiscal year 1948.....	73, 042, 857
Total.....	73, 455, 857
Postal notes audited during fiscal year 1948.....	70, 738, 057
Unaudited postal notes on hand June 30, 1948.....	2, 717, 800

POSTAL CONTRACTS

Unexamined contracts on hand July 1, 1947.....	301
Contracts received during fiscal year 1948.....	21, 241
Contracts examined during fiscal year 1948.....	20, 009
Unexamined contracts on hand June 30, 1948.....	1, 533

POSTAL CLAIMS

Unsettled claims on hand July 1, 1947.....	4, 828
Claims received during fiscal year 1948.....	62, 886
Claims settled during fiscal year 1948.....	66, 066
Unsettled claims on hand June 30, 1948.....	1, 648

POSTAL VOUCHERS CERTIFIED PRIOR TO PAYMENT

Class	Number	Amount allowed
Air mail, domestic.....	1, 652	\$36, 616, 889. 46
Electric car service.....	653	212. 316. 79
Foreign:		
Air mail.....	3, 893	56, 328, 974. 08
Steamship.....	2, 349	36, 727, 381. 04
Postal.....	189	
Parcel Post.....	414	10, 408, 526. 02
Freight and express.....	8, 067	453, 066. 64
Powerboat.....	1, 364	2, 425, 469. 73
Contract vouchers.....	25, 465	30, 418, 397. 97
Railroad.....	13, 909	144, 377, 068. 89
Rewards for information, etc.....	1, 059	42, 746. 49
Tolls, etc., rural delivery.....	56	1, 824. 20
Star route.....	142, 447	24, 239, 126. 35
Special supply.....	190	21, 957. 42
Travel vouchers.....	21, 620	1, 114, 897. 12
Miscellaneous.....	19	511. 61
Total.....	223, 346	343, 389, 153. 81

POSTAL SAVINGS AUDIT

Accounts audited.....	92, 485
Paid certificates audited.....	21, 439, 984
Receipts.....	\$2, 137, 658, 198. 18
Disbursements.....	\$1, 987, 817, 316. 18
Paid certificates filed.....	29, 441, 219
Payment determinations furnished.....	55, 661
The accounts audited covered the period Oct. 1, 1946 to Sept. 30, 1947.	

COLLECTIONS

COLLECTIONS OF AMOUNTS DUE THE UNITED STATES

Amount of indebtedness to the United States collected during the fiscal year 1948 through efforts of the General Accounting Office, \$106,598,213.45, as follows:

Audit:

General:

Collections on account of suspensions, disallowances, and other audit action.....	\$10, 986, 464. 76
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Transportation:

Amount collected from common carriers due to overpayments.....	86, 276, 661. 31
	\$97, 263, 126. 07

Claims:

General:

Collected through accounts of disbursing officers.....	119, 823. 96
Collected on duplicate payments and forged checks.....	1, 055, 486. 74
Collected in claims settlements by set-off in connection with defaulted contracts, delinquent taxes, and miscellaneous.....	6, 105, 692. 02
Direct collections of indebtedness growing out of contracts with the United States.....	229, 855. 21
Collected in cases referred to Department of Justice.....	108, 569. 07
Miscellaneous direct collections.....	71, 851. 24
	7, 691, 278. 24

Investigations:

Collections on account of investigations, inspections, and special audits.....	1, 056, 759. 10
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Postal accounts and claims:

Open accounts of former postmasters for fiscal years 1927 to 1948, inclusive.....	136, 356. 72
Liquidation of items of indebtedness due the United States through set-off against payments for the postal service.....	113, 484. 39
Collections on account of suspensions, disallowances, and other audit action ¹	337, 208. 93
	587, 050. 04

Total collections ²	106, 598, 213. 45
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¹ Consists of postal savings items, \$46,173.05; United States savings bonds, \$5,528.00; United States savings stamps, \$814.67; motor vehicle tax stamps, \$1,010.00; postal service items, \$283,683.21—record of collections for this item covers only period Feb. 1, 1948, through June 30, 1948.

² This figure does not include collections in the amount of \$4,117,128.04 for accounts with foreign countries, which figure consists of \$3,592,093.48 for air-mail transit, including \$2,364,819.52 due United States carriers for transporting mails for foreign countries; miscellaneous accounts, \$48,087.48; parcel post, \$282,490.37; and postal service, \$194,456.71.

PERSONNEL

Year	Personnel on rolls at June 30			Entitled to military preference at June 30		
	Men	Women	Total	Men	Women	Total
1946.....	6,904	7,315	14,219	3,534	277	3,811
1947.....	5,674	5,021	10,695	3,126	311	3,437
1948.....	4,779	4,455	9,234	2,736	272	3,008

PERSONNEL ACTIONS

	Fiscal year		
	1946	1947	1948
Appointments:			
Men.....	3,588	710	497
Women.....	2,839	490	608
Total.....	¹ 6,427	² 1,200	³ 1,105
Separations:			
Men.....	1,864	1,940	1,392
Women.....	4,180	2,784	1,174
Total.....	⁴ 6,044	⁵ 4,724	⁶ 2,566
Retirement:			
Age.....	20	11	9
Optional.....	17	22	53
Disability.....	37	38	43
Total.....	74	71	105
Retained beyond retirement age.....	6	2	-----
Promotions:			
Grade changes.....	4,949	1,475	973
Within-grade salary advancements.....	9,880	9,477	7,778
Total.....	14,829	10,952	8,751
Miscellaneous actions without salary changes.....	8,000	4,770	6,832
Demotions:			
Reallocation of position under Classification Act.....	None	1	1
Administrative action.....	313	832	1,121
Total.....	313	833	1,122

¹ Includes 1,081 veterans restored to duty.

² Includes 194 veterans restored to duty.

³ Includes 24 veterans restored to duty.

⁴ Includes 67 entered military service.

⁵ Includes 17 entered military service.

⁶ Includes 2 entered military service.

LEAVE GRANTED

Calendar year	Annual		Sick		Military	
	Number of days	Average per person using	Number of days	Average per person using	Number of days	Average per person using
1945.....	236,209	17.5	147,674	11.23	0	0
1946.....	330,994	18.48	165,346	9.64	0	0
1947.....	269,983	21.99	138,507	11.75	445	10.11

FINANCES

FISCAL YEAR 1948

Appropriations available for obligation:

Received bytransfer in 1947, available in 1948-----	\$75,313.08
Appropriated or transferred to General Accounting Office for the fiscal year:	
Salaries, General Accounting Office, 1948-----	\$34,544,266.90
Printing and binding, General Accounting Office, 1948-----	300,000.00
Miscellaneous expenses, General Accounting Office, 1948-----	1,717,000.00
Administration of Sugar Act, Department of Agriculture (transfer to General Accounting Office) 1948 and 1949-----	21,750.00
Conservation and use of agricultural land resources, Department of Agriculture (transfer to General Accounting Office), 1948—Dec. 31, 1948-----	274,000.00
	<hr/> 36,857,016.90
Total-----	36,932,329.98

Expenditures:

During the fiscal year-----	\$32,976,176.23
Unliquidated obligations as of June 30, 1948-----	806,284.46
	<hr/> 33,782,460.69

Balance June 30, 1948----- 3,149,869.29

Analysis of balance:

Unallotted----- ¹	\$1,526,028.28
Unobligated and unreserved balances as of June 30, 1948, not available for obligation during 1949-----	1,536,178.63
Unobligated balance available for obligation during the fiscal year 1949-----	87,662.38
	<hr/> 3,149,869.29

¹ Includes reserve: Salaries, General Accounting Office, 1948, \$1,000,000.00.



